This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

+ *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
+ *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
+ *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
+ *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at `http://books.google.com/`

HDI
HL 382M U

VA.
135
T235
906

S
US/VIR
373
F06

HARVARD
LAW
LIBRARY

Digitized by Google

Digitized by Google

Virginia Laws, statutes, etc. Tax law

☞ This book to be substituted for book of Tax Laws heretofore sent you.

PROPERTY OF HARVARD LAW LIBRARY

1906.

TAX LAWS OF VIRGINIA,

WITH THE PROVISIONS OF THE CODE IN RELATION TO THE DUTIES OF THE

Commissioners of the Revenue and Treasurers

OF THE SEVERAL COUNTIES AND CITIES.

RICHMOND:
DAVIS BOTTOM, SUPERINTENDENT OF PUBLIC PRINTING.
1906.

Digitized by Google

Va
135
T235
906

Digitized by Google

Tax Laws of Virginia.

AN ACT.

To raise revenue for the support of the Government and Public Free Schools and to pay the interest on the public debt, and to provide a special tax for pensions as authorized by section 189 *of the Constitution.*

Approved April 16, 1903.

1. Be it enacted by the General Assembly of Virginia, That the taxes on persons, property, and incomes for the year commencing the first day of February, nineteen hundred and three, and each year thereafter, and on licenses to transact business shall be as follows:

Taxes on lands and lots, ground rents, and rent charge.

2. On tracts of lands and lots, and the improvements thereon, not exempt from taxation, *ground rents* and rent charge, there shall be a tax of *twenty* cents on every hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the support of the government, and a further tax of ten cents on every hundred dollars of the assessed value thereof, which shall be applied to the support of the public free schools of the State, and a further special tax of five cents on every hundred dollars of the assessed value thereof, which shall be applied to the payment of pensions.

Classification of persons and personal property.

3. The taxable subjects shall be classified by schedules as follows—to-wit:

SCHEDULE A.

4. The classification under Schedule A shall be as follows—to-wit:

First. The number of white male inhabitants who have attained the age of twenty-one years, *except those pensioned by this State for military services.*

Second. The number of colored male inhabitants who have attained the age of twenty-one years, *except those pensioned by this State for military*

Tax on persons.

5. Upon every male person, classified in Schedule A, there shall be a tax of one dollar *and fifty cents, of which one dollar shall* be for aid of the

Digitized by Google

public free schools, *and fifty cents shall be returned and paid into the treasury of the county or city in which it shall have been collected.*

SCHEDULE B.

6. The classification under Schedule B shall be as follows:

Tangible personal property.

First. The aggregate number of horses, mules, asses, and jennets, and the value thereof.

Second. The number of cattle, and the value thereof.

Third. The number of sheep and goats, and the value thereof.

Fourth. The number of hogs, and the value thereof.

Fifth. The aggregate number and value of all family carriages, stage-coaches, carts, wagons, carry-logs, spring-wagons, carryalls, gigs, buggies, sleighs, *automobiles, bicycles,* and vehicles of like kind, to either of those enumerated.

Sixth. The aggregate value of all books and pictures, except so far as the same are exempt by law.

Seventh. The aggregate value of all tools of mechanics.

Eighth. The aggregate value of all farming implements.

Ninth. The aggregate value of all felled timber, railroad ties, telegraph, telephone or electric light poles, piles, mine props, cord wood, hoop-poles, staves, and bark which has been felled for sale by other than the owner of the land upon which it has been felled within twelve months preceding the first day of February of each year.

Tenth. The number of watches and clocks, and the value thereof.

Eleventh. The number of sewing-machines, and the value thereof.

Twelfth. The aggregate number and value of pianofortes, melodeons, harps, organs, and musical instruments of all kinds.

Thirteenth. The aggregate value of all household and kitchen furniture.

Fourteenth. The aggregate value of gold and silver plate, plated ware, diamonds, cameos, or other precious stones or precious metals used as ornaments or jewelry, not including such subjects as are embraced in any other number of this schedule.

Fifteenth. The aggregate value of grain, tobacco, and other agricultural productions in the hands or possession, legal or constructive, of a purchaser.

Sixteenth. The number of boats or water crafts under five tons burthen, used for business or pleasure, and the aggregate value thereof.

Seventeenth. The number of all ships, tug-boats, barges, boats, or other water crafts of five tons burthen and over, and all other floating property not required to be assessed by the *State Corporation Commission* used for business or pleasure, and the aggregate value thereof, with their tackle, rigging, and furniture, and all else that pertains to them, or of any share or interest therein, though the said ships, or other water craft, or any of them, may not be, at the time when the assessments are made, in the waters of Virginia.

JUN 9 1941

Digitized by Google

Eighteenth. The aggregate value of all shot-guns, rifles, muskets, and other fire-arms, bowie-knives, dirks, and all weapons of a similar kind; provided, that all fire-arms issued by the State to members of volunteer companies, or for purposes of police, shall not be listed for taxation.

Nineteenth. The value of all seines, pound nets, fykes, weirs, or other devices for catching fish.

Twentieth. The value of all toll bridges, turnpikes, and ferries, except steam ferries owned or operated by a chartered company.

Twenty-first. *The aggregate value of all other tangible personal property not specifically enumerated in this or other schedules, and not exempt from taxation;* provided, that grain, tobacco, and other agricultural productions in the hands of a producer of the same are hereby declared exempt from taxation as property under this schedule.

Taxes on tangible personal property.

7. On all personal property mentioned in this schedule there shall be a tax of *twenty* cents on every hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the support of the government, and a further tax of ten cents on every hundred dollars of the assessed value thereof, which shall be applied to the support of the public free schools of this State, and a further special tax of five cents on every hundred dollars of the assessed value thereof, which shall be applied to the payment of pensions.

SCHEDULE C.

8. The classification under Schedule C shall be as follows:

Personal property in choses in action, etc.

First. Bonds, notes and other evidences of debt, including bonds of other States than Virginia, bonds of counties, cities and towns bonds of railroad and canal companies and other corporations, bonds of individuals and all demands and claims, however evidenced, whether secured by deed of trust, judgment, or otherwise, or not so secured.

The commissioner shall require each person, natural or artificial, residing in his district, city or town, to make out and deliver to said commissioner a list in detail of the date, amount for which originally given, but not the name of the debtor, the dates and amounts of the credits thereon, the balance due, and the time of payment of all bonds, notes, and other evidences of debt due and payable to such person in excess of one hundred dollars, and a statement of the aggregate amount of all bonds, notes, and other evidences of debt under one hundred dollars each. The auditor of public accounts shall furnish the necessary blanks for such lists and statements to the commissioner of the revenue.

This list and statement shall be signed and sworn to by the taxpayer before the commissioner of the revenue or some notary public, or some person authorized to administer oaths, who shall certify that said list was

Digitized by Google

signed and sworn to before him. The commissioner shall sign the list and determine the value of the bonds, notes, and other evidences of debt therein enumerated, subject to an appeal from his valuation to the circuit, county or corporation court. The said list and statement shall include bonds of railroad and canal companies, bonds of counties, cities, towns, and bonds of other States and corporations, bonds of individuals, and all demands and claims, however evidenced, whether due or not, from debtors residing out of or within the State or county, whether secured by a deed of trust or by judgments or not, deducting from the aggregate amount thereof all such bonds, demands, or claims not otherwise deducted owing to others as such principal debtor, and not as guarantor, endorser, or surety; but not deducting any money that may be due to others on account of the purchase of securities which are non-taxable, nor shall such deductions of indebtedness be made from stock in any bank or banking institution, such stock being taxed otherwise under this act; but no bond, demand, or claim constituting a part of the capital as defined in this act of the business done out of this State, or any capital used by any merchant or manufacturer, and taxed under this act shall be included in this section.

The list and statement herein provided for shall be delivered by said commissioner to the clerk of the circuit, county or corporation court of his county or city, who shall file the same in his office, properly labeled, keeping the list for each year separate. If any person, firm, or corporation shall, with a view to evade the payment of taxes, fail or refuse to make out and deliver under oath such list and statement as herein provided for of any such bonds, notes, or other evidences of debt, then the omitted evidences of debt shall not be recoverable by action at law or suit in equity in any of the courts of this Commonwealth or by any legal process, or by sale under deed of trust, or otherwise, until they shall have been reported for assessment, and the taxes paid thereon for the years that they should have been paid, with an addition of fifty per centum of the amount of said unpaid taxes; and the failure to make out such list and statement to the said commissioner shall be taken as prima facie evidence of the intention to so evade the payment of taxes.

The auditor of public accounts, when he furnishes the necessary blanks as above provided, shall include the form of oath which he shall append thereto the statement that no part of the indebtedness claimed by the tax-payer as a deduction from the amount of all bonds, notes, and other evidences of debt due to such tax-payer is on account of the purchase of securities which are non-taxable; and further, that no part of said indebtedness was created with a purpose to evade the payment of taxes; and any one who shall sign and swear to a false list shall be deemed guilty of perjury. But where in any such action at law or suit in equity it is ascertained that there are unpaid taxes and penalties on the evidence of debt sought to be enforced, and the suitor makes affidavit that he is unable to pay these taxes and penalty, but is willing for the same to be paid out of the first recovery on the evidence of debt, the court shall have authority to enter as a part of any judgment or decretal order in said proceedings that the amount of taxes

Digitized by Google

and penalties due and owing shall be paid to the proper officer out of the first collection on said judgment or decree.

Second. All capital of individuals, including moneys, credits, or other thing loaned, used or employed in business out of this State.

Third. Capital of incorporated joint stock companies not otherwise taxed; and when all of such capital is taxed by the State of Virginia, the shares of stock in the hands of individual shareholders shall not be further taxed for State purposes; but real estate belonging to such companies shall not be held to be capital, but shall be listed and taxed as property, and not as capital.

Fourth. Capital of individuals invested, used or employed in any trade or business not otherwise taxed. Moneys and credits actively used and employed in carrying on the trade or business; materials, goods, wares, and merchandise on hand, and all solvent bonds, demands or claims made or contracted in the course of business during the preceding year, shall be held to be capital in such trade or business, and shall not be taxed otherwise than as such capital; but real estate shall not be listed as such capital; but shall be assessed and taxed as other specific property.

Fifth. The aggregate amount of money and the value of principal and interest of personal estate and credits under control of a court receiver or commissioner, in pursuance of any order, judgment or decree of any court, or of an agent, guardian, or other fiduciary.

Sixth. Money and credits or personal estate deposited to the credit of any suit, and not in the hands of a receiver, except funds, credits, or estate placed in the hands of the receiver of a court or deposited to the credit of a suit to await adjudication and disbursement upon debts reported in suits or proceedings pending in such court.

Seventh. Money on deposit with any bank or other corporation or firm or person.

Eighth. Shares of stock of incorporated companies other than stocks of companies all of whose capital is taxed by the State of Virginia, or which pay a franchise tax.

Taxes on personal property in choses in action, etc.

9. On all personal property embraced in this schedule, there shall be a tax of twenty-five cents on every hundred dollars of the value thereof, the proceeds of which shall be applied to the payment of expenses of the government; and a further tax of ten cents on every hundred dollars of the value thereof, which shall be applied to the support of the public free schools of this State.

SCHEDULE D.

10. The classification under Schedule D shall be as follows—to-wit:

The aggregate amount of income in excess of six hundred dollars, whether received, or due but not received, within the year next preceding the first of February in each year.

Income shall include:

Digitized by Google

First. All rents, except ground rents or rents-charge, salaries, interest upon notes, bonds or other evidences of debt, of whatever description, of the United States, or any other State or country, or any corporation, company, partnership, firm or individual, collected or received during the year, less the interest due, and paid during the year.

Second. The amount of all premiums on gold, silver, or coupons.

Third. The amount of sales of live stock and meat of all kinds, less the value assessed thereon the previous year by the commissioner of the revenue.

Fourth. The amount of sales of wood, butter, cheese, hay, tobacco, grain, and other vegetable and agricultural productions during the preceding year, whether the same was grown during the preceding year or not, less all sums paid for taxes and for labor, fences, fertilizers, clover or other seed purchased and used upon the land upon which the vegetable and agricultural productions were grown or produced, and the rent of said land paid by said person, if he be not the owner thereof.

Fifth. All other gains and profits derived from any source whatever.

In addition to the sum of six hundred dollars as aforesaid, there shall be deducted from the income of the person assessed, all losses sustained during the year; provided, further, that only one deduction of six hundred dollars shall be made from the aggregate income of any family, except that guardians may make a separate deduction of six hundred dollars, in favor of each ward, out of income coming to said ward.

Tax on income.

11. On income, as defined in this schedule, the tax shall be one per centum.

ON BUSINESS AND OTHER SUBJECTS.

Tax on wills and administrations.

12. On the probate of every will or grant of administration, not exempt by law, there shall be a tax of one dollar, where the estate, real or personal or mixed, passing by such will or by intestacy of the decedent, shall not exceed one thousand dollars, and for every additional one hundred dollars, or fraction of one hundred, an additional tax of ten cents; and no one shall be permitted to qualify and act as executor or administrator until said tax shall have been paid.

When an estate is committed to a sheriff to be administered, he shall be required to pay said tax as soon as sufficient assets of said estate shall have come into his hands: provided, that said tax shall be charged only upon the value of such estate—real, personal, or mixed—the legal situs of which for taxation was in Virginia during the lifetime of the decedent.

Tax on deeds.

13. On every deed not exempt by law admitted to record, and on every contract relating to real estate or personal property, whether it be a deed or

Digitized by Google

not, which is admitted to record, the tax shall be fifty cents; where the consideration of the deed or value of the property conveyed exceeds three hundred dollars, and does not exceed one thousand dollars, the tax shall be one dollar; and where the same exceeds one thousand dollars, an additional tax of ten cents on every hundred dollars, or fraction of one hundred dollars, of such consideration, or the value of the property in excess of one thousand dollars; but any deed, will, or contract may be recorded in the same office, when the record containing such deed, will, or contract, has been destroyed by fire or otherwise, free of the State tax: provided, that but one tax shall be collected on any deed or contract; but the tax on each deed of release shall be only fifty cents, and on deeds of trust or mortgages the tax shall be assessed and paid upon the amounts of bonds or other obligations secured thereby: and provided further, that on deeds of trust or mortgages upon the works and property of a railroad or other internal improvement company, lying partly in this State and partly in another State, the tax shall be upon such proportion of the consideration as the number of miles of the line of such company in this State bears to the whole number of miles of the line of such company conveyed by such deed; provided, that upon any deed of partition among joint tenants, tenants in common, or co-parceners, the tax shall be fifty cents.

Tax on suits.

14. When any original suit, whether commenced by writ or notice, ejectment or attachment, other than a summons to answer a suggestion, or other action, except a suit in chancery, is commenced in a county, circuit or corporation court, and in every case of removal or appeal of a cause from a justice's court to the county, circuit or corporation court, or upon any appeal from the decision of the board of supervisors of a county, or of an attachment issued by a justice and returnable to the county or circuit court, there shall be a tax thereon, if the amount of the debt or demand for damages shall not exceed five hundred dollars, of one dollar; and when the debt or demand for damages exceeds five hundred dollars, there shall be an additional tax of ten cents for every hundred dollars, or fraction of one hundred dollars, of such debt or demand in excess of five hundred dollars: provided, that in all suits the plaintiff or his attorney may endorse upon his writ or notice the real amount claimed in his action, and the tax upon the said suit shall be fixed with reference to the amount so claimed.

Second. Upon every appeal, writ of error, or supersedeas in a circuit court, except as otherwise provided, there shall be a tax of three dollars; and on every appeal, writ of error, or supersedeas in the Supreme Court of Appeals, there shall be a tax of six dollars; which, if not paid within thirty days from the granting of such appeal, the said appeal shall be dismissed.

Third. Upon every chancery suit, originating either in a corporation or circuit court, there shall be a tax of one dollar and fifty cents.

Fourth. Upon every writ of mandamus sued out of any court there shall be a tax of three dollars.

15. No clerk shall issue any writ, or docket any removed or appealed

Digitized by Google

warrant, or any notice mentioned in the fourteenth section, or record any deed or will, or grant any letter or certificate of administration, until the tax thereon shall be paid.

Tax on seals.

16. When the seal of the State, of a court, or notary public is affixed to any paper, except in the cases exempted by law, the tax shall be as follows: For the seal of the State, two dollars, and for the seal of a court or notary, one dollar, and herein shall be included a tax on a scroll or any impression on paper in the place of a seal, or having the force and effect of a seal, and the said tax, except in the case of the seal of the State, shall be collected and paid in the following manner:

All seals taxable under this act, except the seal of the State, are hereby declared illegal and of no effect, and shall not be received or accepted as a legal notarial or court seal in any court of the State, unless the same shall be superimposed upon an adhesive stamp in such manner as to cancel said stamp, which adhesive stamp shall be supplied in the manner and form hereinafter provided for.

It shall be the duty of the auditor of public accounts, by and with the advice of the attorney-general and the treasurer of the State, to cause to be prepared suitable adhesive stamps, of such size and design as may be best adapted to the purpose, and to furnish the same to the treasurer and county clerk of each county and the treasurer of each city in the State in such quantities as may be necessary, charging the said treasurers and clerks on the books of his office with the said stamps at the rate of one dollar each.

The several county and city treasurers and county clerks shall be held accountable under their official bonds for all such stamps so furnished them adapted to the purpose, and to furnish the same to the treasurer and county clerk of each county and the treasurer of each city in the State in such quantities as may be necessary, charging the said treasurers and clerks on the books of his office with the said stamps at the rate of one dollar each.

The several county and city treasurers and county clerks shall be held accountable under their official bonds for all such stamps so furnished them in the same manner as they are now held accountable for State moneys or other property coming into their hands.

It shall be the duty of the said county and city treasurers and county clerks at all times to keep on hand a supply of said stamps and to sell the same to any person wishing to purchase them, charging therefor the sum of one dollar each; and for such service the several county and city treasurers and county clerks shall receive a commission of five per centum on all stamps sold.

The treasurer of each county and city and county clerks shall report annually, on the first day of July, to the auditor of public accounts, the number of adhesive stamps sold by him during the preceding twelve months, and shall at once pay into the treasury the money received for the same, less his commission.

All mutilated or unused stamps may be returned to the auditor of public

Digitized by Google

accounts under such regulations as he may provide, and when so returned, proper credit shall be given on the books of his office.

In all cases, in which no tax is required by law, the officer affixing the seal shall certify that it is a case in which, by the laws of Virginia, no tax is required upon the seal so affixed by him.

In any case in which a tax is required upon a seal, and the officer affixing the same shall fail to use the adhesive stamp herein provided for, or shall make a false certificate that no tax is required, he shall be guilty of a misdemeanor, and shall be punished by a fine of twenty dollars for each offence, which shall be recovered and paid as are other fines due the Commonwealth; and any person who makes, or knowing the same to be false or counterfeit, sells, uses, or has in his possession any false or counterfeit stamps or die for printing or making same, which is in imitation of or purports to be a lawful stamp or die, or who knowingly procures the same to be done, shall for each offence be deemed guilty of a felony, and shall be imprisoned in the State penitentiary for a period of not less than one, nor more than five years.

Tax on banks and trust and security companies.

17. (As amended by act of December 12, 1903.) No tax shall be assessed upon the capital of any bank or banking association organized under the authority of this State or of the United States, nor upon the capital of any trust or security company chartered by this State, but the stockholders in such banks, banking associations, trust and security company shall be assessed and taxed on the market value of their shares of stock therein. Each bank, banking association, trust and security company aforesaid, on the first day of February in each year, shall make up and return to the commissioner of the revenue of the county, city or town, or district in which said bank, banking association, trust or security company is located, a report, in which shall be given the names of the stockholders, their residences, the number of shares owned or held or controlled by each, and the market value of said stock. From the total market value of the shares of stock of any such bank, banking association, trust or security company there shall be deducted the assessed value of its real estate otherwise taxed in this State, and the value of each share of stock shall be its proportion of the remainder: provided, that the market value of said stock shall be estimated at a sum not less than the aggregate of the capital, surplus, and undivided profits of each bank, banking association, trust and security company, as shown by its last published statement prior to the first of February of each year, after deducting from such aggregate the value of its real estate otherwise taxed in this State: provided further, that where any such bank, banking association, trust and security company has, since its last published statement, and before the first day of February of any year, paid out to its stockholders the whole or any part of its undivided profits, the amount so paid out shall be deducted from the estimate of aggregate value of its stock.

18. It shall be the duty of said commissioner of the revenue, *as soon as he receives such report*, to assess each stockholder upon the market value

Digitized by Google

of the shares of stock owned by him a tax of twenty-five cents on every hundred dollars' value thereof, the proceeds of which shall be applied to the support of the government, and a further tax of ten cents on every hundred dollars' value thereof, which shall be applied to the support of the public free schools of the State, and he shall make out three assessment lists, give one to the bank, banking association, trust or security company, send one to the auditor of public accounts and retain one. The assessment list delivered to said bank, banking association, *trust or security company* shall be notice to the bank, banking association, *trust or security company*, of a tax assessed against its stockholders, and each of them, and have the legal effect and force of a summons upon suggestion formally issued and regularly served. The tax assessed upon each stockholder in said bank, banking association, trust or security company shall be the first lien upon the stock standing in his name and upon the dividends due and to become due thereon, no matter in whose possession found, and have priority over any and all liens by deeds of trust, mortgages, bill of sale, or other assignment made by the owner or holder, and take priority over all liens, by execution, garnishment, or attachment process sued out by creditors of the stockholders. The bank, banking association, trust or security company shall hold the dividend or other fund which belongs to the stockholder and in its custody at the time the assessment list is received, or that thereafter shall come under its control, for the use of the Commonwealth, and apply the same to the payment of the tax assessed, and when thus applied shall be acquitted and discharged from all liability to the stockholder for the money thus disbursed.

19. Each bank, banking association, trust and security company, on or before the first day of June in each year, *shall* pay into the treasury the taxes assessed against its stockholders.

20. Should any bank, banking association, trust or security company fail to pay into the treasury the tax assessed against its stockholders on or before the first day of June in each year, then as soon thereafter as practicable, the auditor of public accounts shall transmit to the treasurer of the county or city in which said bank, banking association, trust or security company is located, a copy of the assessment list furnished him by the commissioner of the revenue, and it shall be said treasurer's duty to collect the taxes therein assessed and to this end levy upon the stock of the taxpayer, or so much thereof as is necessary, to pay said tax and sell the same at public auction for cash, as other chattels and personal property are sold under execution. He shall give to the purchaser a bill of sale made under his hand and seal.

21. The bank, banking association, trust or security company, on presentation by a purchaser of his bill of sale, shall cause the stock therein described to be transferred to said purchaser, and he shall take a clear and unencumbered title to the stock purchased. Should the taxes assessed against said stockholders be not paid or collected as hereinbefore provided the lists aforesaid shall stand and be treated and have the legal effect of tax tickets regularly made out against each of said stockholders named in said lists as to which tax the right of levy and distress has accrued to the Commonwealth, and the treasurer shall proceed to collect the same by levy or distress.

Digitized by Google

and possess, all and singular, the authority and power conferred upon him by law to collect other State taxes, and be governed by sections six hundred and twenty-two and six hundred and twenty-three of the Code of Virginia.

22. The bank, banking association, *trust or security company*, which shall fail or neglect to comply with each and every provision of this act, for each separate offence, shall be fined not less than one hundred, nor more than five hundred dollars, which fine shall be recovered upon motion, after five days' notice, in the circuit, corporation, or hustings court, of the county or city in which the said bank, banking association, *trust or security company* is located. Said motion shall be in the name of the Commonwealth and presented by the attorney for the Commonwealth, of the court in which the motion is brought or made. The real estate of all banks, banking associations, trust and security companies shall be assessed on the land books of the commissioners of the revenue, with the same taxes with which other real estate is assessed.

Tax on insurance companies.

23. The real and personal property of every insurance company, *life fire, marine*, surety, mutual aid, mutual benefit, guarantee, *sick benefit, employers' liability, health, credit, fidelity, burglary*, accident, plate-glass, steam boiler, *assessment*, united brethren, live-stock, and all like companies, shall be listed and assessed on the land and property books of the commissioners of the revenue in the same manner as other real and personal property is assessed, and there shall be a tax of *twenty cents* on every hundred dollars of the assessed value of the real estate and tangible personal property, and a tax of twenty-five cents on every one hundred dollars of the assessed value of the intangible personal property of every such company, the proceeds of which shall be applied to the support of the government, and a further tax of ten cents on every hundred dollars of the assessed value of all the real estate and personal property of such company, which shall be applied to the support of the public free schools of this State; and a further special tax of five cents on every hundred dollars of the assessed value of the real estate and tangible personal property of every such company, which shall be applied to the payment of pensions. The specific license tax upon every such company for the privilege of doing business in the State, shall be two hundred dollars a year, and in addition thereto, a sum equal to one and one quarter per centum upon the gross amount of all assessments, premiums, dues, and fees collected or received, or obligations taken therefor, derived from its business in this State: provided, that the specific license tax upon a live-stock company shall be one hundred dollars: provided further, that the specific license tax for a life insurance company, mutual aid, mutual benefit, sick benefit, health, assessment and united brethren shall be two hundred dollars per annum, and in addition thereto a sum equal to one per centum upon the gross amount of all assessments, premiums, dues, and fees collected or received or obligations taken therefor derived from its business in this State; and provided further, that the specific license tax upon such fire insurance companies chartered by and doing business solely in this State, as are purely mutual

Digitized by Google

associations, not designed to accumulate profits for the benefit of stockholders or members thereof, or to pay dividends to them, shall be two hundred dollars ($200), and in addition thereto, a sum equal to one per centum upon the gross amount of all assessments, premiums, dues, and fees collected or received or obligations taken therefor.

24. Any company failing promptly to pay the tax hereby imposed, shall forfeit five per centum upon the amount of the tax for each month, or fraction of a month, during which it shall be in default. Every company shall certify to the auditor of public accounts, on or before the first day of March in each year, on the oath of its chief accounting officer, or principal agent in this State, the gross amount of all assessments, premiums, dues, and fees collected or received, or obligations taken therefor, by such company from its business in this State *during the year ending the thirty-first of the preceding December*, and shall immediately pay into the treasury the tax imposed by law on such assessments, premiums, dues, and fees. Any company failing to report the amount of its receipts as herein provided, shall forfeit the right to do business in this State until such report shall have been made, of which forfeiture the auditor of public accounts shall give notice by publication, and thereupon the privilege of such company to do business in this State shall cease and determine.

25. (As amended by act approved March 7, 1904, Acts 1904, chapter 61.) No charge shall be made against any fire insurance company chartered in this State for the privilege of transacting its business when such company is purely a local mutual association, doing business in not more than four contiguous counties in this State, or in more than four contiguous counties, provided the territory embraced in the counties in which business is done has not a population exceeding one hundred thousand, and is not designed to accumulate profits for the benefit of, or pay dividends to, the stockholders or members thereof: and provided, further, that nothing in this act shall be construed to require any tax, other than the tax imposed upon property and the fees imposed by the general law defining and regulating fraternal beneficial associations, orders or societies, upon secret or fraternal orders where the benefit or relief is payable by the grand or supreme body of the same, and is derived from assessment upon lodges, councils or other bodies.

26. *All such licenses shall expire on the thirty-first day of December. If any such license be granted for less than a year, the specific tax thereon shall bear such proportion to the whole specific annual tax as the space of time between granting the same and the thirty-first of December bears to the whole year. The State Corporation Commission shall not issue a license to any such company until the specific license tax has been paid into the treasury, and the fact of such payment has been certified to it by the auditor of public accounts.*

Railway and canal corporations.

27. (As amended by act approved March 17, 1906.) Every railway and canal corporation of this State not exempted from taxation by virtue of its charter, and every railway and canal corporation incorporated under the

Digitized by Google

laws of any other State doing business in this State shall report annually, on or before the first day of September to the State corporation commission all of its real and personal property of every description, as of the thirtieth day of June preceding, showing particularly in what county or corporation the principal office or agency of such corporation is located in the State, and in what county or corporation such property is located, and also showing what part of such property is located in each school district of such county, and classifying the same under the following heads:

First. Roadway and track or canal bed.

Second. Depots, depot grounds and lots, station buildings and fixtures, and machine shops.

Third. Real estate not included in other classes.

Fourth. Rolling stock, including passenger, freight, cattle or stock, baggage, mail, express, sleeping, palace, and all other cars owned by or belonging to the corporation, boats, machinery, depot, and office furniture and equipments, houses and appurtenances occupied by lock gate keepers and other employees: provided, that foreign railway and canal corporations doing business in this State shall report and be assessed on the average amount of rolling stock habitually used by them in this State.

Fifth. Stores.

Sixth. Telegraph lines.

Seventh. Stock, bonds, and other evidences of debt of other corporations and individuals and firms held by such company.

Eighth. Stocks, bonds, and other evidences of debt of any person or corporation belonging to any such company, chartered in this State, in excess of its indebtedness, whether the same be held in trust or otherwise by some other person, firm, or corporation, within or without this State, which for the purpose of this act, shall be considered to be located at the principal office of such company in this State.

Ninth. All other personal property of such company not enumerated in either of the foregoing heads, which would be taxable under this act if the same belonged to an individual.

Every such corporation shall also report on or before first day of September of each year, the gross transportation receipts of the railway or canal for the twelve months preceding the thirtieth day of June of each year, and in all cases the report shall be so made as to give the data on which the same is made. If such railway or canal is only in part within the Commonwealth, the report shall show what part is within the Commonwealth, and what proportion the same bears to the entire length of the road or canal, and shall apportion the said receipts accordingly. The report herein required shall be verified by the oath of the president or other proper officer. The State corporation commission shall after thirty days' notice previously given by it to the president, treasurer, or other proper officer of such corporation, proceed to ascertain the value of property, and the gross transportation receipts so reported, upon the best and most reliable information that can be procured, and to this end shall be authorized and empowered to send for persons and papers. The State corporation commission

Digitized by Google

shall assess upon said property and gross transportation receipts the taxes imposed thereon by law.

A certified copy of the assessment, when made, shall be immediately forwarded by the clerk of the State corporation commission to the auditor of public accounts, and to the president or other proper officer of each railway and canal corporation so assessed, whose duty it shall be to pay into the treasury of the State, on or before the first day of December following, the taxes upon its property and, the franchise tax upon its gross transportation receipts as shown by said copy of the assessment.

The State corporation commission shall, at such time as it may elect, on or before the fifteenth day of October following, proceed to ascertain and assess the gross transportation receipts of any railway or canal corporation which has failed to make the report herein required, and shall also assess the value of the property of any such corporation, except its franchise and non-taxable shares of stock issued by other corporations and owned by it at a fair cash valuation upon the best and most reliable information that can be procured, and to this end shall be authorized and empowered to send for persons and papers, and said commission shall assess upon such gross transportation receipts and property the taxes imposed thereon by law. A certified copy of the assessment when made shall be immediately forwarded by the clerk of the State corporation commission to the auditor of public accounts and to the president or other proper officer of such railway or canal corporation so assessed, whose duty it shall be to pay into the treasury of the State within thirty days after receiving said certified copy of the assessment, the taxes upon its property and the franchise tax upon its gross transportation receipts, as shown by said copy of the assessment.

Such taxes so assessed, and a penalty in addition thereto of five per centum thereon, if the said taxes be not paid at the time provided herein, shall be collected by the treasurer of any county or city in which such corporation owns property, to whom the auditor may deliver a copy of the assessment. The treasurer may distrain and sell any personal property of such corporation, and shall pay the amount of said tax and penalty into the treasury within one month from the time of delivery to him of the copy as aforesaid. The roadbed, depot, depot grounds, rolling stock, tools, oil, and other articles used in operating railroads owned by mining, lumber, and like companies which transport passengers or freight for other than such owners, shall be assessed by the State corporation commission in the mode prescribed by this act. All other property of such mining, lumber, and like companies shall be by the commissioner of the revenue upon the land and personal property books of the counties and cities where located. Mining, lumber, and like companies operating railroads to transport passengers or freight for others, shall be construed as in the provision of this section as to all of their property, except their real estate, not used as a part of their roadbed or for depot purposes, which shall be assessed by the commissioner of the revenue in the district or city wherein situated.

It shall be the duty of the State corporation commission to prepare and furnish to the several corporations required to make reports under this section forms for such reports, which said corporations shall use in mak-

Digitized by Google

ing the reports required of them, and any such corporation which shall fail to make the report hereinbefore required, within the time herein prescribed, shall be liable to a fine of not less than one hundred dollars nor more than two hundred and fifty dollars for each day such corporation may be in default in making such report. The said fine to be imposed and judgment entered therefor by the State corporation commission after thirty days' notice to any such defaulting corporation to appear before the said commission and show cause, if any, against the imposition of such fine, subject to appeal to the Supreme court of appeals. It shall be the duty of the clerk of the State corporation commission to furnish to the council of every city and town and to the board of supervisors of every county, and to the treasurer of every county and city, wherein any property belonging to such corporation is situated, a certified copy of the assessment made by the State Corporation Commission of such corporation's property, which shall definitely show the character of the property, its value, and location for purposes of taxation in each county, city, town, and school district, so that county, city, town, and school district levies may be laid upon the same: provided, however, that it shall be the duty of the county superintendent of schools in each county in which a railway or canal is located and operated to furnish on or before the first day of July in each year to such railway or canal corporation or corporations, the boundaries of each school district of said county in which any part of such railway or canal, and its property is situated, and a copy of such boundaries to the clerk of the State corporation commission. Whenever any county superintendent of schools shall fail to furnish to such railway or canal corporation or corporations and the clerk of the State corporation commission, the boundaries of each school district of said county in which any part of such railway or canal and its property is situated, it shall be the duty of the clerk of the State Corporation commission to notify the judge of the circuit court of the county wherein such superintendent of schools resides, who shall instruct the grand jury at the next term of the circuit court to ascertain whether such boundaries have been furnished as required in this act, and should said grand jury ascertain that such boundaries have not been furnished, they shall find an indictment against such county superintendent of schools, who shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than twenty-five dollars nor more than one hundred dollars for each school district so omitted.

Tax on railway and canal corporations.

28. On the real and *tangible* personal property of every railway and canal corporation, there shall be a tax of *twenty* cents on every one hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the support of the government; and a further tax of ten cents on every one hundred dollars of the assessed value thereof, which shall be applied to the support of the public free schools of this State, and a further special tax of five cents on every hundred dollars of the assessed value thereof, which shall be applied to the payment of pensions.

Digitized by Google

On the *intangible personal property, as assessed under the preceding section, of every railway and canal corporation there shall be a tax of twenty-five cents on every one hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the support of the government, and a further tax of ten cents on every one hundred dollars of the assessed value thereof, which shall be applied to the support of the public free schools of this State.*

Every such railway or canal corporation, whether exempt from taxation as to its works, visible property, or profits, or not, shall pay to the State an annual State franchise tax, equal to one per centum upon the gross *transportation* receipts, hereinafter specified, for the privilege of exercising its franchises in this State, which, with the taxes hereinbefore provided for, shall be in lieu of all taxes or license charges whatsoever, upon the franchises of such corporation and the shares of stock issued by it, and upon *all* its property, as hereinbefore provided: provided, that nothing herein contained shall exempt such corporation from the *annual fee required by section one hundred and fifty-seven of the Constitution* or from assessments for street and other local improvements, which shall be authorized by law, *or from the county, city, town, district, or road levies hereinafter provided for* other than a franchise tax; and, provided further, that nothing herein contained shall annul or interfere with, or prevent, any contract or agreement by ordinance between street railway corporations and municipalities as to compensation for the use of the streets or alleys of such municipalities by such railway corporations.

The amount of such franchise tax shall be equal to one per centum of the gross transportation receipts of such corpration for the year ending June thirtieth of each year, to be ascertained *by the State Corporation Commission in the following manner*:

(a) When the road or canal of the corporation lies wholly within this State, the tax shall be equal to one per centum of the entire gross transportation receipts of such corporation.

(b) When the road or canal of the corporation lies partly within and partly without this State, or is operated as a part of a line or system extending beyond this State, the tax shall be equal to one per centum of the gross transportation receipts earned within this State, to be *determined* as follows:

By ascertaining the average gross transportation receipts per mile over its whole extent within and without this State, and multiplying the result by the number of miles operated within this State: provided, that from the sum so ascertained there may be deducted a reasonable sum because of any excess of value of the terminal facilities or other similar advantages situated in other States over similar facilities or advantages situated in this State.

The real and personal property of such corporation, other than its franchise, shall be assessed on the valuation fixed by the State Corporation Commission with county, city, town, district and road levies at the same rate as real and personal property of natural persons are assessed with such levies.

Digitized by Google

No State tax, county, city, town, district, or road levy, shall be laid on the net income of any railway or canal corporation, *nor shall any county, city, town, district, or road levy be laid on the gross transportation receipts of any such company.*

All the taxes and levies shall, until paid, be a lien upon the property within this State of the corporation owning the same, and take precedence of all other liens or encumbrances.

Any such railway or canal corporation, or the State or any county or city at the instance of the attorney-general for the State or the Commonwealth's attorney for any county or city, aggrieved by the assessment and ascertainment of such taxes may, within thirty days after receiving a certified copy thereof, apply for relief to the circuit court of the city of Richmond. Notice of the application setting forth the grounds of complaint, verified by affidavit if the appeal be taken by any such railway or canai corporation shall be served on *the State Corporation Commission*, and on the attorney-general, whose duty it shall be to represent the Commonwealth, or, if the appeal be taken by the State or any county or city, notice of the application, setting forth the grounds of complaint, shall be served on such railway or canal corporation. If the court be of the opinion that the assessment or tax is excessive, it shall reduce the same, but if of opinion that it is insufficient, it shall increase the same. Unless the applicant paid the taxes under protest when due, the court, if the decision is adverse to the applicant, shall, in disallowing the application, give judgment against it for the taxes assessed by the State Corporation Commission and for a sum, by way of damages, equal to interest at the rate of one per centum per month upon the amount of taxes from the time the same were payable. If the decision is in favor of such railway or canal corporation, in whole or in part, appropriate relief shall be granted, including the right to recover any excess of taxes that may have been paid, with legal interest thereon, and the *legally taxable costs* of said application from the State or local authorities, or both, as the case may be, the judgment to be enforceable by mandamus or other proper process issuing from the court finally adjudicating the application. If the decision be in favor of the State or any county or city, appropriate relief shall be granted and the court shall enforce its judgments by mandamus or other proper process.

The Supreme Court of Appeals may, subject to the provisions of *article six of the Constitution*, allow a writ of error to either party.

For the year nineteen hundred and three the franchise tax shall be based upon said corporation's gross receipts for the year ending June thirtieth, nineteen hundred and three.

Express companies doing business in this State, and steamship, steamboat, and steam ferry companies, which may run steamboats, steamships, or other floating property, for the transportation of passengers or freight.

29. Each express company doing business in this State, and each steamship, steamboat, and steam ferry company which may run steamships, steamboats, or other floating property for the transportation of passengers or

Digitized by Google

freight shall report annually, on or before the first day of September, to the State Corporation Commission, all of its real and personal property of every description in this State belonging to it on the thirtieth day of June preceding, showing particularly in what city, town, county and school district the property is located, and classifying the same under the following heads:

First. All express cars, steamships, steamboats, and other floating property, their machinery, equipments, and horses and wagons.

Second. All depots, wharves, sheds, offices, stores, docks, machine shops. granaries, elevators and other buildings.

Third. All real estate and personal property not included in the foregoing classification.

Each such company, except express companies, shall also give in said report its gross and net receipts in excess of six hundred dollars for the year ending on the thirtieth day of June preceding. The report herein required shall be verified by the oath of the president or other proper officer of the company making the same.

The State Corporation Commission shall, after thirty day's notice previously given by it to the president or other proper officer, assess the value of the property of each of such companies, and shall assess the net receipts in excess of six hundred dollars, except express companies.

Should any such company fail to make the report required by this section, on or before the first day of September, the State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, assess the value of the property of said company, and shall, unless it be an express company, ascertain its net receipts in excess of six hundred dollars, and in the execution of such duty shall be authorized and empowered to send for persons and papers.

The State Corporation Commission shall assess upon said property and net receipts in excess of six hundred dollars the taxes imposed thereon by law.

A certified copy of the assessment when made shall be immediately forwared by the clerk of the State Corporation Commission to the auditor of public accounts and to the president or other proper officer of each such company, and such company shall pay into the treasury of the State by the first day of December following the taxes assessed against it.

It shall be the duty of the clerk of the State Corporation Commission to furnish to the council of every city and town and to the board of supervisors of every county wherein any property belonging to such company is situated, a certified copy of the assessment made by the State Corporation Commission of such company's property, which assessment shall definitely show the character of the property, its value and location for the purposes of taxation in each city, town, county and district, so that city, town, county, and district levies may be imposed upon the same: provided, however, that it shall be the duty of the county superintendent of schools in each county in which any such express company, steamship, steamboat, or steam ferry company owns property, on or before the first day of July in each year, to furnish to such express company, steamship, steamboat, or steam ferry com-

Digitized by Google

pany the boundaries of the school districts of said county wherein any such property is situated.

Any such company failing to pay said taxes into the treasury within the time herein prescribed shall incur a penalty thereon of five per centum, which shall be added to the amount of said taxes.

Any such company which shall fail to make the report hereinbefore required, within the time herein prescribed, shall be liable to a fine of not less than twenty-five dollars nor more than one hundred dollars, for each day such company may be in default in making such report. The said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty day's notice to any such defaulting corporation to appear before said commission and to show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

"Tax on express companies doing business in this State, and on steamship, steamboat, and steam ferry companies, which may run steamships, steamboats, or other floating property, for the transportation of passengers or freight."

30. On the real and personal property of every express company doing business in this State, and of every steamship, steamboat, and steam ferry company which may run steamships, steamboats, or other floating property, for the transportation of passengers or freight, there shall be a tax of twenty cents on every hundred dollars of the assessed value of the real estate and tangible personal property, and a tax of twenty-five cents on every one hundred dollars of the assessed value of the tangible personal property of every such company, the proceeds of which shall be applied to the support of the government; and a further tax of ten cents on every hundred dollars of the assessed value of all the real estate and personal property of every such company, which shall be applied to the support of the public free schools of this State; and a further special tax of five cents on every hundred dollars of the assessed value of the real estate and tangible personal property of every such company, which shall be applied to the payment of pensions.

Every such company, except express companies, shall, in addition, pay an income tax of one per centum per annum on all its net receipts in excess of six hundred dollars.

License tax on express companies.

31. Each and every express company doing business in this State, in addition to the property tax, shall, for the privilege of doing business between points within this State, pay a license tax as follows—to-wit:

Each and every express company operating a mileage in this State not exceeding two hundred miles, shall pay a license tax of two hundred and fifty dollars; each and every express company operating a mileage in this State of over two hundred miles, and not exceeding one thousand miles, shall pay a license tax of twelve hundred and fifty dollars; each and every express company operating a mileage in this State of over one thousand miles, and

Digitized by Google

not exceeding fifteen hundred miles, shall pay a license tax of two thousand dollars; and each and every express company operating a mileage in this State of over fifteen hundred miles, shall pay a licenses tax of twenty-seven hundred and fifty dollars; and no express company which shall have paid the privilege tax hereby imposed, shall be required to pay an additional tax to the State, except the property tax hereinbefore referred to, and its annual registration fee.

Each express company doing business in this State shall, in addition to the report required by section twenty-nine of this act, report annually, on or before the first day of September, upon forms prepared and furnished by the State Corporation Commission, under oath of its president, or other proper officer, to the State Corporation Commission, the number of miles operated by it within this State, on the thirtieth day of June preceding. Upon receipt of such report the State Corporation Commission shall assess the license tax herein imposed. Should any express company fail to make such report at the time herein prescribed, the State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, ascertain the number of miles operated by it within this State, and shall assess against such company said license tax, and in the execution of such duty shall be authorized and empowered to send for persons and papers. A certified copy of such assessment, when made, shall be immediately forwarded by the clerk of the State Corporation Commission to the auditor of public accounts, and to the president or other proper officer of such company.

And such company shall, on or before the first day of December following, pay into the treasury of the State the said tax. Any such company failing to pay said tax into the treasury within the time herein prescribed, shall incur a penalty thereon of five per centum, which shall be added to the amount of said tax. Any such company which shall fail to make the report herein last before required within the time prescribed shall be liable to a fine of not less than twenty-five dollars, nor more than one hundred dollars for each day such company may be in default in making such report, the said fine to be imposed and judgment entered therefor by the State Corporation Commission, after thirty days' notice to such defaulting corporation to appear before the said commission and show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

Sleeping car, parlor car, and dining car companies.

32. Each sleeping car, parlor car, and dining car company having any portion of its capital invested in and used in this State shall report annually, on or before the first day of September, to the State Corporation Commission the cash value of its entire capital invested and used in the operation of sleeping, parlor and dinings cars, the whole number of miles operated by it in this and other States. and the number of miles operated by it in this State, on the thirtieth day of June preceding.

The report herein required shall be verified by the oath of the president or other proper officer of the company making the same.

Digitized by Google

Every such company which shall fail to make the report required in this section within the time herein prescribed shall be liable to a fine of *not less than five hundred dollars, nor more than two thousaud five hundred dollars.* The said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to any such defaulting corporation to appear before the said commission and to show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

The State Corporation Commssion shall, after thirty days' notice previously given by it to the president or other proper officer of such company, assess the cash value of that proportion of the capital of such company which is invested in and used in this State, and in order to determine the amount of the capital of such company which is taxable in this State, there shall be taken as a basis of assessment such a proportion of the cash value of the entire capital of such company invested in the operation of sleeping, parlor, dining cars, as the number of miles operated by it in this State bears to the whole number of miles operated by it in this and other States. Should any such company fail to make such report at the time herein prescribed, the State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, ascertain its entire capital invested in the operation of sleeping, parlor, and dining cars, and the number of miles operated by it in this State, and the number of miles operated by it in this and other States, and shall in the manner hereinbefore prescribed, assess the cash value of that proportion of the capital of such company which is invested and used in this State, and in the execution of such duty shall be authorized and empowered to send for persons and papers. The State Corporation Commission shall assess upon said property the taxes imposed thereon by law.

A certified copy of the assessment when made shall be immediately forwarded by the clerk of the State Corporation Commission to the auditor of public accounts, and to the president or other proper officer of each such company, and such company shall pay into the treasury of the State by the first day of December following the taxes assessed against it.

Any such company failing to pay said taxes into the treasury within the time herein prescribed, shall incur a penalty thereon of five per centum, which shall be added to the amount of said taxes.

Taxes upon that proportion of the capital of each sleeping car, parlor car, or dining car company, which is invested and used in this State.

33. There shall be a tax of twenty-five cents on every hundred dollars of the assessed value of that proportion of the capital of each sleeping car, parlor car, or dining car company, which is invested in and used in this State, the proceeds of which shall be applied to the support of the government; and a further tax of ten cents on every hundred dollars of the assessed value of the said proportion, to be applied to the support of the public free schools of this State.

Digitized by Google

Telegraph and Telephone Companies.

34. (As amended by act approved March 17, 1906.) Each incorporated telegraph and telephone company doing business in this State, and each firm, person, or association owning or operating a telegraph or telephone line in this State, shall report annually on the first day of September to the State Corporation Commission all of its real and personal property of every description in this State belonging to it on the thirtieth day of June preceding, showing particularly in what corporation, county, and school district the property is located, and classify the same under the following heads:

First. Number of miles of poles or conduits owned or operated by it within this State on the thirtieth day of June preceding in each county, city, town, and school district.

Second. Number of miles of wire in excess of one wire in each city, county, town, and school district.

Third. Real and personal property, including the value of the telephone instruments, switchboards, etcetera, and the value of telegraph instruments, apparatus, etcetera, in each city, county, town, or school district.

Fourth. The gross earnings and receipts in this State for the twelve months next preceding the thirtieth day of June.

The report herein required shall be verified by the oath of the president or other proper officer of the company making the same.

The State Corporation Commission shall, after thirty days' notice previously given by it to the president or other proper officer of each of such companies, incorporated under the laws of this or any other State, assess the value of its property. Should any such incorporated company fail to make such report at the time herein prescribed the State Corporation Commission shall, at such time as it may elect, upon the best and most reliable information that can be procured, assess the value of the property of said company, and assess upon said property the taxes imposed by law, and shall also assess the license tax imposed by law upon every such company, and in the execution of such duty shall be authorized and empowered to send for perons and papers.

The State Corporation Commission shall assess upon said property the taxes imposed thereon by law.

A certified copy of the assessment, when made, shall be immediately forworded by the clerk of the State Corporation Commission to the auditor of public accounts, and to the president or other proper officer of each such company, and such company shall pay into the treasury of the State by the first day of December following the taxes assessed against it.

It shall be the duty of the State Corporation Commission to furnish to the council of every corporation, and to the board of supervisors of every county, and to every city and county treasurer wherein any property belonging to any such corporation is situated, a certified copy of the assessment made by the State Corporation Commission of such company's property, which assessment shall definitely show the character of the property, its value, and the location for the purposes of taxation in each city, county,

Digitized by Google

and district, so that city, town, county, district, and road levies may be imposed upon the same.

Upon the receipt of every such report from a person or a firm not incorporated, operating a telegraph or telephone line in this State, a certified copy of each such report shall be immediately forwarded by the clerk of the State Corporation Commission to the auditor of public accounts, and it shall be the duty of the auditor of public accounts forthwith to require all the telegraph or telephone lines and wires of each such firm or person throughout the State, and each county, district, city, or town thereof to be assessed at a fair valuation by the commissioner of the revenue of the county, district, or city wherein the chief office of such firm is located, and all other property of each such firm or person to be in like manner assessed by the commissioner of the revenue of the county, district, or city wherein located, and every such assessment shall be returned to the auditor of public accounts within thirty days after the same is made. A certified copy of the assessment when made and returned shall be immediately forwarded by the auditor of public accounts to the chief officer of such telegraph or telephone firm, or to such person whose duty it shall be to pay into the treasury of the State on or before the first day of December following the taxes assessed against it. A firm or person failing to make such report shall be immediately assessed, under the direction of the auditor of public accounts, by any commissioner or commissioners of the revenue designated by him for that purpose, rating each mile of telegraph or telephone line at its real value, and not less than one hundred and twenty-five dollars for one wire per mile, and twenty-five dollars for each additional wire per mile, and ascertaining the value of all other property, real and personal, owned by such telegraph or telephone firm or person, in the mode prescribed by law for ascertaining the value of property of individuals for the purpose of taxation, and a tax shall at once be levied on such value as ascertained at the annual rate levied upon the value of other property for the year. If any such telegraph or telephone firm or person shall fail to make such report to the auditor of public accounts, such firm or person shall also be liable to a fine of not less than five hundred dollars nor more than two thousand five hundred dollars, the said fine to be imposed and judgment entered therefor by the State Corporation Commission after thirty days' notice to such defaulting firm or person to appear before the said commissioner and to show cause, if any, against the imposition of such fine subject to appeal of the Supreme Court of Appeals of Virginia. Any such firm or person may seek redress against any erroneous assessments made under this section, in the mode precribed by law for redress against erroneous assessments of property of individuals.

It shall be the duty of the county superintendent of schools in each county in which any such telegraph or telephone company or firm or person operating a telegraph or telephone line owns property, on or before the first day of July of each year, to furnish such telegraph or telephone company, firm, or person, and the clerk of the State Corporation Commission, the boundaries of the school district of said county wherein any such property is situated.

It shall be the duty of the judge of the circuit court for each county, at the next term of said court after the first day of July in each year, to

Digitized by Google

instruct the grand jury to inquire into and ascertain whether or not the county superintendent of schools has furnished the boundaries of each school district to such telegraph and telephone companies operating in said county and to the clerk of the corporation commission. If the grand jury shall find that the county superintendent of schools has not furnished the boundaries of such school districts as herein provided, indictments shall be found against him for a misdemeanor, and upon conviction thereof he shall be fined not less than twenty-five dollars nor more than one hundred dollars for each school district so omitted.

Any such company, firm, or person failing to pay said taxes into the treasury within the time herein prescribed, shall incur a penalty thereon of five per centum, which shall be added to the amount of said taxes.

Tax on telegraph and telephone companies and on associations, firms, or persons owning or operating telegraph or telephone lines in this State.

35. On the real and personal property of telegraph and telephone companies, and of associations, firms, and persons owning or operating telegraph or telephone lines in this State, there shall be a tax of twenty cents on every hundred dollars of the assessed value of the real estate and tangible personal property, and a tax of twenty-five cents on every one hundred dollars of the assessed value of the intangible personal property of every such person, firm, company, or association, the proceeds of which shall be applied to the support of the government, and a further tax of ten cents on every hundred dollars of the assessed value thereof, which shall be applied to the support of the public free schools of this State; and a further special tax of five cents on every hundred dollars of the assessed value of the real estate and tangible personal property of every such company, person, association, or firm, which shall be applied to the payment of pensions.

License tax on telegraph and telephone companies and on any firm or person operating the apparatus necessary to communicate by telegraph or telephone.

36. Each telegraph company and firm or person operating the apparatus necessary to communicate by telegraph, shall for the privilege of doing business between points within this State pay a license tax as follows: to-wit—

Two dollars per mile of line of poles or conduits owned or operated by the company, firm, or person in this State, and an additional charge of two per centum of the gross receipts of the company, firm, or person received (or due though not received), from business done within this State during the year ending the thirtieth day of June.

The specific license tax to be paid by every corporation, person, or association for the privilege of operating the apparatus necessary to communicate by telephone, shall be, when the gross receipts do not exceed fifty thousand dollars, and when the number of miles of poles does not exceed three hundred, and a majority of the stock or other property of such company is not owned or controlled by any other telephone or telegraph company whose

Digitized by Google

receipts exceed fifty thousand dollars, a sum equal to one per centum of the gross receipts of such corporation, person, or association from business done within this State during the year ending the thirtieth day of June preceding; when the gross receipts from business done within the State during any such year are in excess of fifty thousand dollars, or the number of miles of poles exceeds three hundred, or a majority of the stock or other property of such company is owned, or controlled by any other telephone or telegraph company whose receipts exceed fifty thousand dollars, the license tax shall be a sum equal to one per centum of such receipts up to fifty thousand dollars, and an additional sum equal to two per centum of such receipts exceeding fifty thousand dollars, and in addition a sum equal to two dollars per mile of line of poles or conduits owned or operated by such corporation, person, or association in this State: provided, that no license tax shall be charged against any telephone company chartered in this State for the privilege of prosecuting its business when such company is purely a local mutual association, and does not charge others for transmitting messages over its line or lines, and is not designed to accumulate profits for the benefit of, or to pay dividends to, the stockholders or members thereof.

The license tax to be paid *by any firm or person not incorporated,* transacting a telegraph or telephone business, or owning and operating a telegraph or telephone instrument, line, or conduit, shall be assessed by the commissioner of the revenue for the district or city wherein the principal office of such firm or person is located, or in which such firm or person resides.

Fees on charters.

37. Every domestic corporation authorized by its charter to exercise the powers of a transportation or transmission company, or to own, lease, construct, maintain and operate a public service line or road of any kind, upon the granting or extension of its charter, and every foreign corporation authorized by its charter to exercise the powers of transportation or transmission company, or to own, lease, construct, maintain and operate a public service line or road of any kind, when it obtains from the State Corporation Commission a certificate of authority to do business in this State, shall pay a fee into the treasury of the State of Virginia to be ascertained and fixed as follows:

For a company whose maximum capital stock is five thousand dollars or under, twenty-five dollars; for a company whose capital stock is over five thousand dollars and not to exceed ten thousand dollars, fifty dollars; over ten thousand dollars, and not to exceed twenty-five thousand dollars, seventy-five dollars; over twenty-five thousand dollars, and not to exceed fifty thousand dollars, one hundred and twenty-five dollars; over fifty thousand dollars, and not to exceed one hundred thousand dollars, two hundred dollars; over one hundred thousand dollars, and not to exceed three hundred thousand dollars, three hundred and twenty-five dollars; over three hundred thousand dollars, and not to exceed five hundred thousand dollars, four hundred and fifty dollars; over five hundred thousand dollars, and not to exceed

Digitized by Google

eight hundred thousand dollars, five hundred and seventy-five dollars; over eight hundred thousand dollars, and not to exceed one million dollars, seven hundred and fifty dollars; over one million dollars, and not to exceed ten million dollars, one thousand dollars; over ten million dollars, and not to exceed twenty million dollars, one thousand two hundred and fifty dollars; over twenty million dollars, and not to exceed thirty million dollars, one thousand five hundred dollars; over thirty million dollars, and not to exceed forty million dollars, one thousand seven hundred and fifty dollars; over forty million dollars, and not to exceed fifty million dollars, two thousand dollars; over fifty million dollars, and not to exceed sixty million dollars, two thousand two hundred and fifty dollars; over sixty million dollars, and not to exceed seventy million dollars, two thousand five hundred dollars; over seventy million dollars, and not to exceed eighty million dollars, two thousand seven hundred and fifty dollars; over eighty million dollars, and not to exceed ninety million dollars, three thousand dollars; over ninety million dollars, five thousand dollars.

For the purpose of this act the amount to which the company is authorized by the terms of its charter to increase its capital stock shall be considered its maximum capital stock.

38. Every domestic corporation, other than such as are described in the last preceding section, upon the granting or extension of its charter, and every foreign corporation, other than such as are described in the last preceding section, when it obtains from the State Corporation Commission a certificate of authority to do business in this State, shall pay a fee into the treasury of the State of Virginia to be ascertained and fixed as follows:

For a company whose maximum capital stock is fifty thousand dollars or less, ten dollars; for a company whose capital stock is over fifty thousand dollars, and less than one million, twenty cents for each one thousand dollars or fraction thereof; for a company whose maximum capital stock is one million dollars or more, six hundred dollars: provided, however, that building fund associations, mutual insurance companies without capital stock, and other mutual companies not organized for strictly benevolent or charitable purposes, shall pay twenty-five dollars only for each certificate of incorporation or charter granted; and, provided, further, that no fee shall be imposed on corporations organized for religious, benevolent, or literary purposes or to conduct a purely charitable institution or institutions.

39. (As amended by act approved March 19, 1906.) A charter heretofore granted or issued under the laws of this State, whereby none of the powers of a transportation or transmission company, or other public service corporation were conferred upon the corporation so chartered, shall not be amended so as to add to the power and privileges originally acquired by the corporation, any of the powers, rights, and privileges of a transportation or transmission or of any other public service company.

Upon the amendment of any charter, domestic or foreign, whereby its capital stock is increased, the fee to be charged on the amended charter shall be an amount equal to the difference between the amount already paid on the original charter and the amount required by this act to be paid on the maximum amount provided for in such amendment, and upon the amend-

Digitized by Google

ment or extension of any charter, domestic or foreign, if no fee was paid to this State on the original charter, the amount to be paid shall be the same as would have to be paid on an original charter.

Upon the amendment or extension of a charter of a transportation or transmission company, or any other public service company, in the event that the charter fee paid on the original charter and any prior amendments shall be less than the amount of charter fee required to be paid on an original charter of that character by the terms of this act, then a charter fee shall be paid on the amended charter equal in amount to the difference between the charter fee already paid on the original charter, and any prior amendments thereof and the amount required by this act to be paid on the maximum amount of authorized capital stock provided for in the charter of said corporation at the time of such amendment.

Upon the merger or consolidation of two or more corporations in the manner provided for by the laws of this State, whenever one of the corporations so merging or consolidating is a foreign corporation, then a charter fee shall be paid, as provided for in this act, upon the amount of capital stock proposed to be issued by the new or consolidated corporation taken as the maximum capital stock for the purpose of estimating said charter fee.

40. The fees hereinbefore required to be paid by corporations organized under the laws of a jurisdiction beyond this State, and proposing to transact business in this State, shall be paid direct into the treasury of the State, whereupon the State Corporation Commission may issue a certificate authorizing the said corporation to transact such business and conduct operations of a character to be described in said certificate within this State; but the said corporation shall not have the right to transact business or conduct operations of any character in this State until said fees have been paid, and said certificate been duly issued. Nothing contained in this section or the three preceding sections, shall be construed to impose a fee for a charter, or for authority to transact business in this State, upon any company which has already paid the fee or tax heretofore imposed by law upon its charter, or for authority to transact business in this State; but this provision shall not be construed to exempt any amendment or extension of any such charter or of such authority to transact business in this State from the fees imposed by the sections hereinabove mentioned, or either of them. And the clerk of the State Corporation Commission shall, along with the order of the commission in the premises, record said certificate, and the certificate of the auditor of public accounts as to the payment of such fees in a proper book to be kept by said clerk for the purpose.

Fees for registration.

41. (As amended by act approved March 17, 1906.) Every domestic corporation, other than a purely charitable institution, and every foreign corporation doing business in this State, whose maximum capital stock is fifteen thousand dollars, or under, and every such corporation organized on a mutual basis or without capital stock, shall pay into the treasury of the State on or before the first day of March, in each and every year an annual registration fee of five dollars; a corporation whose maximum capital stock is

Digitized by Google

over fifteen thousand dollars, and does not exceed fifty thousand dollars, shall pay an annual registration fee of ten dollars; a corporation whose maximum capital stock is over fifty thousand, and does not exceed, one hundred thousand dollars, shall pay an annual registration fee of fifteen dollars; a corporation whose maximum capital stock is over one hundred thousand dollars, and does not exceed three hundred thousand dollars, shall pay an annual registration fee of twenty dollars; and a corporation whose maximum capital stock exceeds three hundred thousand dollars, shall pay an annual registration fee of twenty-five dollars; said annual registration fee shall be irrespective of any specific license tax or other tax or fee imposed by law upon said corporation for the privilege of carrying on its business in this State or upon its franchise, property, or receipts.

The State Corporation Commission shall ascertain from its records the amount of the authorized maximum capital stock of each of said corporations, as of the first day of January of each year, and shall assess against each such corporation the registration fee herein imposed, and a certified copy of the assessment, when made, shall be forwarded by the clerk of the State Corporation Commission, before the fifteenth day of February, to the auditor of public accounts, and to each such corporation.

The State Corporation Commission may require every domestic and foreign corporation, in the month of January, in each year, and within such time as it may prescribe, to make to the commission, on forms prescribed by it, such report of the status, business, and condition of each such corporation as the commission may call for.

The failure of any corporation for two successive years to pay its annual registration fee, or to make such report, shall, when such failure shall have continued for ninety days after the expiration of such two years, operate, without further proceedings, as a revocation and annulment of the charter of such corporation, if it be a domestic corporation, or of its certificate of authority to do business in this State, if it be a foreign corporation, and the State Corporation Commission shall publish the fact of such revocation or annulment once a week for four consecutive weeks in a daily newspaper published in the city of Richmond, Virginia.

42. Any such corporation which shall fail to make the report hereinbefore required, within the prescribed time, shall be liable to a fine of not less than twenty-five nor more than one hundred dollars for each offence, and each period of thirty days wherein such company may be in such default in making such report shall constitute a distinct and separate offence. The said fine to be imposed and judgment entered therefor by the State Corporation Commission, after thirty days' notice to any such defaulting corporation to appear before the said commission and to show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

Annual State franchise tax.

43. (As amended by act approved March 14, 1904, Acts, 1904, chapter 148.) Every corporation, joint stock company, or association, organized or

Digitized by Google

formed under, by or pursuant to law in this State, except railway, canal insurance, banking and security companies, telephone companies having an authorized maximum capital stock of five thousand dollars or less, cemetery, religious and charitable associations, shall, in addition to the charter fee, tax on property, and income or receipts, and license tax, and the registration fee prescribed by law, pay into the treasury of the State on or before the first day of March of each and every year an annual State franchise tax to be assessed by the State Corporation Commission.

The amount of such franchise tax shall be as follows: Where the maximum capital stock is twenty-five thousand dollars and under, ten dollars; over twenty-five thousand dollars and not in excess of fifty thousand dollars, twenty dollars; over fifty thousand dollars and not in excess of one hundred thousand dollars, forty dollars; over one hundred thousand dollars and not in excess of three hundred thousand dollars, sixty dollars; over three hundred thousand dollars and not in excess of five hundred thousand dollars, one hundred dollars; over five hundred thousand dollars and not in excess of one million dollars, two hundred dollars; and for all in excess of one million dollars, an additional sum of ten dollars for each one hundred thousand dollars or fraction thereof in excess of one million dollars.

A corporation operating or authorized to operate, a railroad by electricity or other motive power, and also, under authority of its charter, engaged in the business of furnishing heat, light and power, or either of them, by electricity or steam, for compensation, shall pay a franchise tax as follows: Such a company shall furnish to the State Corporation Commission, in its annual report, required to be made on or before the first day of September of each year, a statement of its gross receipts from these sources, as well as a statement of its gross receipt from all sources. The State Corporation Commission shall assess the franchise tax on so much of the authorized maximum capital stock of said company as bears the same proportion to the total maximum authorized capital stock as the gross receipts from the said sources bear to the total gross receipts of said company.

The State Corporation Commission shall assess against each such corporation, company or association the State franchise tax herein imposed.

A certified copy of the assessment, when made, shall be immediately forwarded by the clerk of the State Corporation Commission to the auditor of public accounts and to the president or other proper officer of every such corporation, company or association.

Any such corporation, company or association failing to pay said tax into the treasury within the time prescribed shall incur a penalty thereon or five per centum, which shall be added to the amount of said tax.

Tax on collateral inheritance.

44. (a) Where any estate within this Commonwealth of any decedent shall pass under his will, or the laws regulating descents and distributions, to any other person or for any other use than to or for the use of the grandfather and grandmother, father, mother, husband, wife, brother, sister, or lineal descendant of such decedent, the estate so passing shall be subject to

Digitized by Google

a tax of five per centum of every hundred dollars' value thereof: *provided, that such tax shall not be imposed upon any property bequeathed or devised where such bequest or devise is exclusively for State, county, municipal, benevolent, charitable, educational, or religious purposes.*

(b) The personal representatives of such decedent shall pay the whole of such tax, except on real estate, to sell which or to receive the rents and profits of which he is not authorized by the will, and the sureties in his official bond shall be bound for the payment thereof.

(c) Where there is no personal estate, or the personal representative is not authorized to sell or to receive the rents and profits of the real estate, the tax shall be paid by the devisee or devisees, or those to whom the estate may descend by operation of law.

(d) Such payment shall be made to the treasurer of the county or city in which certificate was granted such personal representative for obtaining probate of the will or letters of administration.

(e) The treasurer shall apply for such tax, and when it is paid, give therefor duplicate receipts, one of which shall be lodged with the clerk of the court in which certificate may have been granted for obtaining probate of the will or letters of administration. The clerk shall record such receipt in the book wherein he records appraisements and accounts of sales of decedents' estates, and he shall forthwith transmit a copy thereof to the auditor of public accounts. The other receipts shall be delivered to the commissioner of the revenue of the district or city wherein such personal representative or devisee resides; the commissioner of the revenue on such delivery, shall make a copy thereof, at the foot of which he shall sign an acknowledgment that it is a copy of a receipt which has been delivered to him, stating the date of the delivery. Such copy shall be delivered to the personal representative or person who paid the tax, who shall pay therefor to the commissioner of the revenue a fee of fifty cents. Every clerk or commissioner to whom any such receipt is delivered shall forthwith transmit a copy thereof to the said auditor. Every personal representative or other party or officer failing in any respect to comply with this section shall forfeit one hundred dollars.

(f) Any personal representative, devisee, or person to whom the estate may descend by operation of law, failing to pay such tax before the estate on which it is chargeable is paid or delivered over (whether he be applied to for the tax or not) shall be liable to damages thereon at the rate of ten per centum per annum for the time such estate is paid or delivered over until the tax is paid, which damages may be recovered, with the tax, on motion of the attorney for the Commonwealth, and in the name of the Commonwealth, against him in the circuit or county court for the county or in the corporation court of the city wherein such tax was assessed, except that in the city of Richmond, the motion shall be in the chancery court. Such estate shall be deemed paid or delivered at the end of a year from the decedent's death. unless and except so far as it may appear that the legatee or distributee has neither received such estate nor is entitled then to demand it.

Digitized by Google

LICENSES—SCHUDLE A.

Merchants.

45. Every merchant shall pay a license tax for the privilege of transacting business in this State, to be graduated by the amount of purchases made by him during the period for which his license is granted. To ascertain the amount of purchases, it shall be the duty of such merchant, on the first day of April of each year, or within ten days thereafter, to make report in writing under oath, to the commissioner of the revenue for the district for which he was licensed, showing the amount of goods actually bought by him during the next preceding twelve months. The form of the report required by this section shall be prepared by the auditor of public accounts and furnished to each commissioner of the revenue, and by him distributed to each licensed merchant; and each commissioner shall, in the mode prescribed for making such report by him of violations of the revenue law, report every merchant who shall fail to comply with the requirements of this section. Any person violating the provisions of this section shall pay a fine of not less than thirty dollars, nor more than one thousand dollars, for each offence.

Merchants' licenses.

46. For every license to a merchant or mercantile firm or corporation engaged in the business of a merchant, the amount to be paid shall be graduated as follows: If the amount of purchase shall not exceed one thousand dollars, the amount shall be five dollars. When purchases exceed one thousand dollars, but do not exceed two thousand dollars, the amount shall be ten dollars; and for all purchases over two thousand dollars and less than fifty thousand dollars, there shall be paid thirty cents on the one hundred dollars; and upon all the purchases over fifty thousand dollars there shall be paid ten cents on every hundred dollars in excess of fifty thousand dollars. The sums imposed under and by virtue of this section shall be in lieu of all taxes for State purposes on the capital actually employed by said merchant or mercantile firm or corporation in said business, except the registration fee and franchise tax; and except that such merchant shall not be exempt from the payment of county, district, and road levies on the net amount of capital on hand on the first day of February of each year, and may be required to pay the usual county, district, and road levies thereon, notwithstanding this act. The word "capital" shall include moneys and credits actively used in carrying on the business, including goods, wares, and merchandise on hand, and all solvent bonds, demands, and claims made and contracted in the business during the preceding year; but real estate shall not be held to be capital, but shall be assessed and taxed as other specific property. All other property held by such merchant or firm or corporation engaged in mercantile business, shall be listed and taxed as other property. The sums required by this section to be paid when the license is taken out shall be collected in the same manner that the amounts required to be paid for other licenses are collected. If, after the close of the year for which his license is issued, the merchant should elect not to renew it, but desires the privilege

Digitized by Google

to sell whatever remnant of purchase he may have on hand at the time, it may be lawful for him to do so upon the payment for a license upon said remnant of merchanise, to be regarded for purposes of revenue as purchases. Merchant tailors, lumber merchants, furniture merchants, butchers, green grocers, hucksters, dealers in coal, ice, or wood shall be embraced in this section; but dealers in coal, wood, or ice paying license tax under this section may peddle the same from vehicles without paying additional tax. But nothing in this section shall be so construed as to require a license of any person who may canvass any county or corporation to buy lambs, pigs, calves, fowls, eggs, butter, and such like small matters of subsistence designed as food for man, but any person who shall keep a place of business for the purpose of selling such articles in, or within a half mile of any city or town in the State, shall take out license therefor, as hereinbefore prescribed: provided, that dealers in coal and wood in the cities of forty thousand inhabitants or more who peddle the same from vehicles shall pay an additional tax on fifty dollars for each wagon thus used.

Oyster Packers.

46. (a) Every person, firm, or corporation engaged in the business of shucking or packing oysters in this State shall pay a license tax for the privilege of transacting such business, to be graduated by the amount of oyster shucked or packed by him during the period for which his license is granted. To ascertain the amount of oysters shucked or packed, it shall be the duty of such person, firm, or coropration, on the first day of April of each year or within ten days thereafter, to make report in writing, under oath, to the oyster inspector for the district for which he was licensed, showing the amount of oysters actually shucked or packed by him during the next preceding twelve months. The form of report required by this section shall be prepared by the auditor of public accounts and furnished to each oyster inspector, and by him distributed to each licensed oyster packer; and each inspector shall, in the mode prescribed for making such report by him of violations of the oyster laws, report every oyster packer who shall fail to comply with the requirements of this section. Any person, firm, or corporation violating the provisions of this section shall pay a fine of not less than thirty dollars, nor more than one thousand dollars, for each offence.

Oyster packers' licenses.

46. (b) For every license to a person, firm, or corporation engaged in the business of shucking or packing oysters the amount to be paid shall be graduated as follows: If the amount of oysters shucked or packed by such person, firm, or corporation shall not exceed twenty-five thousand gallons, the amount shall be five dollars. When the amount of such oysters exceeds twenty-five thousand gallons, but does not exceed fifty thousand gallons, the amount shall be ten dollars. When the amount of such oysters exceeds fifty thousand gallons, and does not exceed one hundred thousand gallons, the amount shall be twenty-five dollars. When the amount of such oysters ex-

Digitized by Google

ceeds one hundred thousand gallons, and does not exceed two hundred thousand gallons, the amount shall be fifty dollars. When the amount of such oysters exceeds two hundred thousand gallons, the amount shall be one hundred dollars. The sum imposed under and by virtue of this section shall be in lieu of all taxes for State purposes on the capital actually employed by said person, firm, or corporation in said business. The word "capital" shall include moneys and credits actively used in carrying on the business, including goods, wares, and merchandise on hand, and all solvent bonds, demands, and claims made and contracted in the business during the preceding year; but real estate shall not be held to be capital, but shall be assessed and taxed as other specific property. All other property held by such person, firm, or corporation shall be listed and taxed as other property. The sums required by this section to be paid when the license is taken out shall be collected in the same manner that the amounts required to be paid for other licenses under the oyster laws of the State are collected, and shall be accounted for as part of the oyster fund.

Railroad and other incorporated companies which sell mineral or forest products or other articles.

47. Every railroad company or other incorporated company in this Commonwealth, whether such privilege be granted in its charter or not, which shall sell any mineral or forest product, or any other article, shall be taxed as other merchants dealing in like commodities. This act shall apply to companies keeping commissaries, or having agents for the sale of any other article than their own product: provided, that nothing herein contained shall prevent a railroad company from buying and distributing to its employees, as part of their compensation, meat, meal, and flour, at the cost price thereof; but nothing in the foregoing shall be construed as requiring a company selling the products of their own mines, or lands, or manufactures, to pay a merchant's license for so doing. Any railroad company or other incorporated company selling any article or product on account of the owner, and receiving a compensation therefor other than for transportation, storage, or handling, as provided in its charter, shall pay a license the same as commission merchants. It shall be the duty of the commissioner of the revenue to ascertain the liability of such individuals or companies in this State to the payment of such license taxes, and shall assess the same in the same manner as other merchants.

Commission merchants.

48. Every person, firm, or corporation buying or selling for another any kind of merchandise on commission shall be a commission merchant. Any person, firm, or corporation licensed as a commission merchant may sell any personal property which may be left with or consigned to him for sale, except wine, ardent spirits, and malt liquors, gold or silver coin, bonds, certificates of public or private debts, or other securities: provided, however, that any such merchant may sell wine, ardent spirits, and malt liquors, gold and silver coin, bonds, certificates of public or private debts, or other se-

Digitized by Google

curities, by taking out the license therefor prescribed in the case of liquor merchants or stock-brokers. Any person, firm, or corporation buying or selling contrary to the provisions of this section, or who shall in any manner violate the same, shall pay a fine of not less than fifty dollars, nor more than one thousand dollars, for each offence.

Commission merchant's license.

49. Every person, firm, or corporation shall pay for the privilege of transacting the business of a commission merchant the sum of fifty dollars: but when his commissions shall exceed one thousand dollars, the sum to be paid shall be sixty dollars, and ten dollars for each thousand in excess of two thousand dollars; and if the license is to include the privilege of selling wine, ardent spirits, and malt liquors, gold or silver coin, bonds, certificates of public or private debts, or other securities, there shall be paid in addition, the amounts required in each case to be paid by liquor merchants and stock-brokers, and in like manner.

Sale by peddlers.

50. (As amended by act approved May 13, 1903.) Any person who shall carry from place to place any goods, wares, or merchandise, and offer to sell or barter the same, or actually sell or barter the same, shall be deemed to be a peddler, and any person licensed as a peddler may sell any personal property a merchant may sell, or he may exchange the same for other articles; and whenever a license is granted to a peddler to sell such goods, wares, or merchandise his license shall be valid for one year from date of its issue. Said license shall not be transferable, and any person so licensed shall endorse his name on the said license, and such license shall confer authority to sell at any house or place within the county or city in which the license was granted. Any peddler who shall peddle for sale or sell or barter without a license shall pay a fine of not less than one hundred dollars nor more than five hundred dollars for each offense, one half of which shall go to the informer; any person selling or offering to sell as a peddler shall exhibit his license on demand of any citizen of the county, city or town in which he sells or offers to sell or barter; and upon his failure or refusal to do so he shall be subject to the penalties of peddling without a license. This section shall be construed to include persons engaged in peddling lightning rods. All persons who do not keep a regular place of business (whether it be in a house, on a vacant lot, or elsewhere), open at all time in regular business hours, and at the same place, who shall offer for sale sale goods, wares, and merchandise, shall be deemed peddlers under this act. All persons who keep a regular place of business open at all times in regular business hours, and at the same place, and who shall personally, or through their agents, offer for sale or sell, and at the time of such offering or sale, deliver goods, wares, and merchandise, elsewhere than at such regular place of business, shall also be deemed peddlers as above; but this section shall not apply to those who sell or offer for sale, in person or by their employees, ice, fuel, meats, fowls, fish, game, vegetables, fruits, or

Digitized by Google

other family supplies of a perishable nature grown or produced by them; nor to merchants who keep a regular place of business open at all time in regular business hours and at the same place, without a city or town, who shall sell such articles to merchants only residing and doing business in a city or town.

Peddlers' license.

51. (As amended by act approved May 20, 1903.) For the privilege of peddling or bartering in any county, city, or town, there shall be paid two hundred and fifty dollars for each person so engaged or employed, when he travels on foot, and when he peddles otherwise than on foot, the tax paid shall be five hundred dollars, except that the tax on peddlers of milk, butter, eggs, poultry, fish, oysters, game, fruit, and farm products not grown or produced by them, shall be fifty dollars for each vehicle used in such peddling, and except that the tax of peddlers of lightning rods shall be two hundred dollars, and that peddlers in coal and wood in cities of over forty thousand inhabitants who peddle the same from vehicles, shall pay a tax of fifty dollars for each vehicle used: provided, that no State license tax shall be imposed on peddlers of meat, where sold in the country, or of eggs, poultry, fish, or oysters wherever sold. Every vehicle used in peddling as aforesaid shall have conspicuously displayed thereon the name of the peddler using the same, together with the street and number of his residence, if he resides in any city or town. It shall be the duty of the commissioner of the revenue to issue a peddler's license to a person desiring to obtain the same, upon presentation to him of the certificate of the county or city treasurer that the license tax has been paid to him. Nothing under this or the preceding section shall be constructed to require of any farmer a peddler's license for the privilege of selling or peddling farm products, wood, or charcoal grown or produced by him.

AN ACT.

To define the business of a lightning rod dealer selling by sample and to impose a license tax on said business.

Approved March 15, 1906.

1. Be it enacted by the General Assembly of Virginia, That any person, firm, or corporation who sell by sample in person or through agents taking orders and thereafter delivering the lightning rods and all material necessary to the erection of the same to the person or persons from whom said orders have been secured and erecting the same as directed, the same shall be known as a lightning rod merchant.

2. Every such lightning rod merchant shall pay a specific State license tax of twenty-five dollars for each license year, which shall not be subject to any abatement and shall in addition to said State license secure from the commissioner of every county or city in which such business is done an additional license for each license year of ten dollars.

Digitized by Google

3. Nothing in this act shall apply to peddlers of lightning rods selling and delivering same at the time of such sale. Any person, firm or corporation selling contrary to the provisions of this act shall be fined not less than fifty nor more than five hundred dollars for each offense.

4. All acts and parts of acts in conflict with this act are hereby repealed.

5. An emergency existing this act shall be in force from its passage.

NOTE. Under the provisions of the above act, a person who desires to sell lightning rods in a city or county in person or through agents, taking orders therefor and thereafter delivering them to the persons from whom the orders were received and erecting them, must take out State license as a lightning rod merchant, paying license tax of twenty-five dollars therefor.

If the person who has taken out such license desires to do business in other counties or cities than that in which said license was obtained, he must take out a State license as a lightning rod merchant in each of such counties or cities paying a license tax therefor of ten dollars.

Sale or barter of patent rights.

52. No person, except the patentee, shall sell or barter the right to manufacture or use any machinery or other thing patented under the laws of the United States, without first having obtained a license therefor from some commissioner of the revenue of a county or city, which license shall grant the privilege of selling anywhere in the State; but if used out of the county or city where granted, shall be authenticated by the certificate of the clerk of the circuit court of the county or the clerk of the corporation court of the city where granted, that the person signing the same is really the commissioner of the revenue, and that his signature is believed to be genuine. A separate license shall be required on each patented thing of which the right to make or use is sold, but any person owning the State right for any patented thing may sell anywhere in the State through agents provided with a copy of his license thus obtained, certified as hereinbefore provided. Any person violating the provisions of this section shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offence.

License for sale or barter of patent rights.

53. Every person who shall sell or barter the right to manufacture or use machinery or other thing patented under the laws of the United States, except the patentee, if he be a citizen of the United States, shall pay for the privilege the sum of twenty-five dollars. Nothing in this or the preceding section shall be constructed to authorize the sale of the article or thing patented.

Land agents.

54. No person, firm or corporation, shall, without a license, act as agent for the sale of lands. Any person licensed as a land agent may sell land in

Digitized by Google

this Commonwealth entrusted to him for sale. Any person selling land or offering to sell the same, who is not an auctioneer, or who has not the fee simple title, or any other less estate therein, shall be held to be a land agent; but this section shall not be construed to prevent any person not engaged in the business of selling land for compensation from selling, without license, any lands for the sale of which he has a duly authenticated power of attorney, nor commissioners and receivers appointed by the courts, nor executors of wills, nor trustees in deeds of trust. For any violation of this section the person offending shall pay a fine of not less than one hundred nor more than five hundred dollars for each offence.

License on a land agent.

55. A land agent shall pay for the privilege of selling land entrusted to him for sale, the sum of ten dollars, and one-eighth of one per centum on amount of sales: provided, however, that if his place of business is in a town or city of more than two thousand and not exceeding three thousand inhabitants, he shall pay the additional sum of ten dollars; if in a town or city of more than three thousand and not exceeding four thousand inhabitants he shall pay the additional sum of twenty dollars; if in a town or city of more than four thousand and not exceeding five thousand inhabitants, he shall pay the additional sum of thirty dollars; if in a town or city of five thousand inhabitants or more, he shall pay the additional sum of forty dollars; and provided further, that where there is a firm of land agents doing business at one locality, said tax shall be on the firm and not on each member thereof.

Book agents.

56. No person, firm, or corporation shall, without a license act as a book agent.

Any person, firm or corporation, other than a licensed merchant, who shall receive subscriptions for, or shall in any manner furnish books, maps, prints, pamphlets, or periodicals, shall be deemed to be a book agent. Any person desiring to distribute or sell any religious books, pamphlets, or periodicals may apply to the judge of the county, circuit or corporation court of any county or city in which he may desire to distribute or sell the same and said judge, upon being satisfied that the person applying is of good character, and a proper person in whom to confide the trust of selling or distributing such books, may direct the commissioner of the revenue to grant him a license without the payment of a license tax therefor. Any person, firm or corporation violating the provisions of this section shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offence.

License on book agents.

57. A book agent shall pay for the privilege of acting as such the sum of ten dollars.

Digitized by Google

Auction sales; who may sell without a license.

58. No person shall sell at auction or public outcry, for compensation, without a license, except in the following cases—to-wit:

First. The estate of a decedent may be sold by his personal representative or his agent, according to law or the provisions of the will.

Second. Property conveyed by deed of trust, or decreed or ordered to be sold by a court, may be sold according to the deed, decree, or order.

Third. Any person may sell the agricultural products of this State arising from his own or other labor under his control, or his real or personal estate not purchased or sold on speculation.

Fourth. Any officer may sell property distrained by him under execution or other legal process.

Fifth. Licensed commission merchants may sell live or dressed fowls, fresh vegetables, and fresh fish, upon taking out license of a common crier.

Auctioneer's account of sales.

59. Every auctioneer other than a tobacco auctioneer shall keep an account of sales made by him, showing the aggregate amount thereof; and whenever required by a commissioner of the revenue, shall render an account for assessment, of all his sales during the period for which his license was granted, and shall sign and answer all interrogratories respecting such sales as may be propounded to him in pursuance of law. Such accounts, statements and answers shall always be on oath.

What an auctioeer may do.

60. An auctioneer may conclude the sales of anything he is authorized to sell, grant a certificate or other evidence of the sale, and receive the money; but no auctioneer shall authorize or permit any person to sell any property under and by virtue of his license, except the person so authorized or permitted is actually and bona fide in the employment of such auctioneer, and is actually and bona fide a resident of the county or city where such auctioneer is licensed to do business, and the commissions on such sales are actually and bona fide for the benefit of such autcioneer; and no license shall be construed to authorize the person to whom it is issued to sell at more than one regular establishment; but an auctioneer may sell anywhere in the county or city wherein he is licensed, public stocks, houses, lots, and furniture, or ships or vessels, on the premises where the same may be, or at the exchange or the store of a regular licensed merchant declining business, or goods in the original form and packages as imported, and bulky articles such as have usually been sold in warehouses, or in the public streets, or on the wharves, or at such other places in the county or city wherein such auctioneer is licensed, as shall be desired by the owner or importer of such bulky articles or imported goods. If any auctioneer shall violate any of the provisions of this section, he shall forfeit and pay for every offence twenty dollars, to be recovered for the use of the party prosecuting the same before a justice of the peace, in like manner as other fines

Digitized by Google

and penalties are imposed and collected. The offer to sell each article shall be deemed a separate offence.

Classification of auctioneers.

61. Auctioneers shall consist of general auctioneers, real estate auctioneers, and tobacco auctioneers, and shall be so classified that their powers and duties and the restrictions and penalties thereon shall be separate and distinct—that is to say:

General auctioneers; what they may sell.

62. Any person, licensed as a general auctioneer, may sell any goods, wares, merchandise, and other articles not prohibited by law; but he shall not sell wine, ardent spirits, malt liquors, or any mixture thereof, unless and until he shall have obtained a license therefor in the mode prescribed by law.

General auctioneers' license.

63. A general auctioneer shall pay the sum of fifty dollars, and if the place of business is in a city or town having a population of more than five thousand inhabitants, two dollars for every thousand above that number; but said sum shall in no case exceed one hundred and thirty dollars. And he shall pay an additional sum of one-fourth of one per centum on the amount of sales for the year. If he sells wine, ardent spirits, malt liquors, or any mixture thereof, he shall pay one-half of one per centum on the amount of such sales.

Real estate auctioneers.

64. Any person license as a real estate auctioneer may sell, in the county or city wherein he is licensed, at auction or privately, any real estate in this Commonwealth entrusted to him for sale: provided, that no such auctioneer shall be allowed to negotiate loans upon a mortgage of real estate, or otherwise, without taking out an additional license as a private banker. For any violation of this section the person so offending shall pay a fine of not less than one hundred dollars, nor more than one thousand dollars for each offence.

Real estate auctioneers' license.

65. A real estate auctioneer shall pay the sum of fifty dollars; if the place of business is in a city or town containing a population of five thousand inhabitants or under, he shall pay seventy-five dollars; if in a city of more than five thousand, but not exceeding twenty thousand inhabitants, he shall pay one hundred dollars; and in a city of more than twenty thousand inhabitants, he shall pay one hundred and twenty-five dollars.

Digitized by Google

Tobacco autioneers.

66. Any person or firm licensed as a tobacco auctioneer may sell at auction any tobacco not prohibited by law to be sold. For any violation of this section the person or firm offending shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offence.

Tobacco auctioneers' license.

67. Tobacco auctioneers shall pay for the privilege of transacting business twenty-five dollars, except in cities they shall pay fifty dollars; and provided further, that in incorporated towns the auctioneer for any warehouse or warehouses in which were sold during the previous year, ending April thirtieth, five millions of pounds or more of tobacco shall pay fifty dollars; but in any case where such sales amount to less than one million of pounds, the tax shall be only ten dollars.

Licenses to retailers of tobacco.

68. No person not a producer shall be allowed to sell by retail tobacco, snuff, or cigars without having obtained a specific license to do so. The sum to be paid by retailers of tobacco, snuff, or cigars shall be for said privilege a specific tax of five dollars, which shall be assessed and collected as other assessments upon license, but which shall not be in lieu of merchants' license on purchases.

Junk-dealers, canvassers, &c.

69. (As amended by act approved March 17, 1906.) No keeper of a shop, for the purpose herein mentioned, or master of a vessel, or other person shall without a license authorized by law, purchase, sell, barter, or exchange any kind of second hand articles, junk, rags, bones, bottles, puer, scrap, metals, iron, paper, old lead pipe, old bath-room fixtures, or other like commodities, except furniture, clothes, shoes, and stoves intended to be resold for use as such. The hustings or corporation court of any city, and the circuit court of any county, may grant a license to any citizen of the United States, who shall produce to it satisfactory evidence of his good character to carry on the business of a junk dealer; which license shall designate the building in which said person shall exercise or carry on said business; and no person shall exercise or carry on the business of a junk dealer without being duly licensed, nor in any other building than the one designated in said license, except by the consent of the court which granted the license, under the penalty of fifty dollars for each day he shall exercise or carry on said business without such license, or in any other building than the one so designated, except by the consent of the court aforesaid. The place at which such business may be conducted shall be kept open for the purchase or sale of any of the articles mentioned aforesaid. Nor shall any purchase be made by such person, or by any other person or persons for him, except between the hours of sunrise and sunset; and such place of business shall be open at all times to the inspection of any

Digitized by Google

revenue or police officer of the county or corporation wherein the license issued. Every person receiving such license shall place over the principal entrance of his place of business a sign designating that he is a licensed junk dealer. No person shall canvass for the purpose of buying any junk or other like commodity enumerated above in this section, for any such junk dealer, or for sale to such junk dealer, or to any other person unless such person be authorized so to do, in writing, by some junk dealer licensed under this section. Every such junk dealer, desiring to appoint such canvassers, shall take out a license for such number as he shall wish to appoint. Such canvasser's license shall be issued in the name of the dealer applying therefor, and shall state the number and names of the persons such dealer shall be entitled to appoint. And no dealer shall at any time appoint a greater number of canvassers than is named in his license; but he may at any time appoint additional canvassers upon first obtaining an additional license therefor. Canvassers so appointed shall be permitted to canvass anywhere in this State. Any person violating the provisions of this section shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense. Nothing contained in this section shall be construed or operate to prevent any person, firm, or corporation keeping or operating a foundry from exchanging his new castings for old ones, or from buying any old metals or old machines for use in his business, or to be renovated and sold; but nothing herein contained shall authorize any foundryman to buy any old metals or old machines, and sell them again in the same condition as they were when purchased. Nothing in this section shall be construed to prevent any regular licensed merchant in the country, or in towns having a population of two thousand or less, from buying or trading for rags, old iron, or other articles of junk, unless there be a regularly licensed junk dealer within three miles of his place of business, such merchant to be subject at all times to the same conditions of inspection as a regular junk dealer. Every junk dealer and every merchant and foundryman who deals in junk, old metals, etcetera, shall keep at his place of business a book, in which shall be fairly written in English, at the time of each transaction in the course of his business, an accurate account of such transaction, as to the purchase of rags, bones, old iron, and paper, setting forth a description of the goods, article, or any thing purchased, the time of receiving the same, the name and residence of the person selling or delivering the same, the terms and conditions of purchase or receipt thereof, and all other facts and circumstances respecting such purchase or receipt. Which said book or books shall, at all times, be subject to the inspection of the judges of the criminal courts, the chief of police, the captains and sergeants of the police of the city, town, or county wherein such business is being conducted, or any or either of them, sergeant and sheriff of such city, town, or county, or other officer with police jurisdiction: provided, however, that this section shall not apply to articles bought without the State of Virginia. It shall be the duty of every junk dealer, every such merchant and foundryman, to admit to his premises at any time any officer mentioned above, to examine any book or other record on the premises, as well as the articles purchased or received; and to search for

Digitized by Google

and take into possession any article known by him to be missing, or known or believed by him to be stolen, without the formality of search warrant or any other process, which search or seizure is hereby authorized. Every junk dealer shall be liable to all the penalties herein provided for violation any of the provisions of this section, whether such violation be committed by himself or by his agent, clerk, or employee.

Junk-dealers' license.

70. (As amended by act approved March 17, 1906.) Every junk dealer shall pay for the privilege of transacting business the sum of fifty dollars and for the privilege of appointing canvassers, for the purpose of buying any junk or their matter or things for any such junk dealer, or for sale to a junk dealer, the sum of twenty-five dollars for each canvasser appointed and licensed.

Common criers.

71. No person shall act as a common crier without a license. A person licensed as a common crier may, except in cities of over fifteen thousand inhabitants, cry for sale at any place in the county or city in which his license issued any property, real or personal, for an auctioneer, fiduciary, or the owner of the property, when such owner is authorized to sell the same by auction, but he shall not conduct a sale otherwise than under the present and immediate direction of the property owner or other person authorized to sell the same, nor shall he cry such property or conduct such sale by an agent. He shall not, as such crier, receive money on account of the sale or grant acquittances. He may receive for his services a stated compensation, but he shall not receive any commission or percentage on the amount of the sale, nor any specific or contingent interest in the sale as a compensation for his services, directly or indirectly. Any person licensed as a common crier in a city of over fifteen thousand inhabitants may sell fowl, butter, fresh fish, fresh vegetables, fruit, or articles of like perishable nature. For any violation of this section the person offending shall pay a fine of not less than fifty nor more than five hundred dollars for each offence.

License to common criers.

72. Each and every person, in order to be licensed as a common crier, shall pay five dollars.

Ship-brokers.

73. No person, firm, or corporation shall act as a ship-broker without a license. Any person engaged in the management of business matters occurring between the owners of vessels and the shippers or consignors of the freight wich they carry, shall be deemed to be a ship-broker. Any person, firm, or corporation violating the provisions of this section shall pay a fine of not less than one hundred nor more than five hundred dollars for each offence.

Digitized by Google

Ship-brokers' license.

74. A ship-broker shall pay for the privilege of transacting business the sum of fifty dollars.

Stock-brokers.

75. No person, firm, bank, or corporation shall, without license, act as a stock-broker, Any person, firm, bank, or corporation that deals in coin, foreign or domestic exchange, government stock, or other certificates of debt, or shares in any corporation or chartered company, bank notes, or other notes used as a currency, or who sells the same or any of them on commission or for other compensation, or who negotiates loans upon real estate security, except a licensed attorney at law, shall be deemed to be a stock-broker. A stock-broker shall have the right to buy and sell for profit, or to sell on commission, the coin, exchange, stocks, certificates of debt, shares in chartered companies, bank notes, and notes used as a currency as aforesaid, and may sell either privately or by auction, and also negotiable loans upon real estate security. Any person, bank, or corporation violating the provisions of this section shall pay a fine of not less than one hundred dollars nor more than five thousand dollars for each offence.

Bankers or brokers engaged in dealing in options or futures.

Any person, firm, or corporation engaged in buying and selling, or who receives orders to buy or sell, cotton, grain, provisions, or other commodities, stocks or bonds, shall be deemed to be a banker or broker dealing in options and futures. Any person so dealing in options or futures without a license to transact or engage in such business shall pay a fine of not less than three hundred dollars, nor more than five hundred dollars for each offence.

License to bankers or brokers dealing in options or futures.

Every banker or broker dealing in options or futures or in buying or selling options or futures shall pay the sum of two hundred dollars for the privilege of transacting such business.

License to stock-brokers.

76. A stock-broker shall pay for the privilege of transacting business the sum of one hundred dollars, but in towns or cities of over five thousand and not more than ten thousand inhabitants he shall pay one hundred and fifty dollars, and in cities of more than ten thousand inhabitants he shall pay two hundred and fifty dollars for each office or place of business kept for that purpose.

Private bankers.

77. No person or firm shall engage in the business of a private banker without a license. Any person or firm engaged in the business of receiving

Digitized by Google

money on deposit, or in lending or advancing money, or in negotiating loans on notes, bonds, furniture, or any class of security or securities, or in discounting, buying, or selling negotiable or other paper or credits, commonly known as street brokers, whether at an office kept for the purpose or elsewhere, shall be deemed to be a private banker. Any person or firm violating the provisions of this section shall pay a fine of not less than one hundred dollars nor more than five thousand dollars for each offence.

License to private bankers.

78. A private banker shall pay fifty dollars on a capital of five thousand dollars or under; one hundred dollars on a capital exceeding five thousand dollars and not exceeding ten thousand dollars; one hundred and fifty dollars on a capital from ten to twenty thousand dollars; two hundred and fifty dollars on a capital of over twenty thousand dollars and not exceeding thirty thousand dollars, and an additional sum of five dollars per thousand on every thousand dollars in excess of thirty thousand.

Pawnbrokers.

79. No person shall, without a license, act as a pawnbroker. Any person who shall in any manner lend or advance money or other things for profit on the pledge and possession of personal property, or other valuable things other than securities or written or printed evidences of indebtedness, or who deals in the purchasing of personal property or other valuable thing on condition of selling the same back to the seller at a stipulated price, shall be held to be a pawnbroker. Any person acting as pawnbroker without a license shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offence.

The hustings or corporation court of any city and the circuit or county court of any county, may from time to time, grant a license to any citizen of the United States, who shall produce satisfactory evidence of his good character, to exercise or carry on the business of a pawnbroker in his city or county, which license shall designate the building in which said person shall carry on said business; and no person shall exercise or carry on the business of a pawnbroker without being duly licensed by the hustings or corporation court of the city, or the circuit or county court of the county in which he may desire to carry on said business, nor in any other building other than the one designated in said license, except by consent of the court which granted the license, under the penalty of fifty dollars for each day he shall exercise or carry on said business without such license, or in any other building than the one so designated.

Every person so licensed shall, at the time of receiving such license and before the same shall be operative, enter, with two sufficient sureties, into a joint and several recognizances to the Commonwealth of Virginia in the penal sum of twenty-five hundred dollars, conditioned for the due observance of all acts of the General Assembly of Virginia which may be in force respecting pawnbrokers at any time during the continuance of such license. If any

Digitized by Google

person shall be aggrieved by the misconduct of any such licensed pawnbroker and shall recover judgment against him therefor, such person may, after the return unsatisfied either in whole or part, of any execution issued upon said judgment, maintain an action in his own name upon the bond of said pawnbroker in any court having jurisdiction of the amount claimed: provided, such court shall, upon application made for the purpose, grant such leave to prosecute.

Every pawnbroker shall keep a book, in which shall be fairly written at the time of each loan an accurate account and description of the goods, article, or thing pawned or pledged, the amount of money loaned thereon at the time of pledging the same, the rate of interest to be paid on such loan, and the name and residence of the person pawning or pledging the said goods, article, or thing, together with a particular description of such person, including complexion, color of eyes and hair, and his or her height and general appearance.

Every pawnbroker shall at the time of each loan deliver to the person pawning or pledging any goods, article, or thing, a memorandum or note, signed by him or her containing the substance of the entry required to be made in his or her book by the last preceding section, except as to the description of the person, and no charge shall be made or received by any pawnbroker for any such entry, memorandum or note.

Said book shall at all reasonable times be open to the inspection of the judges of the criminal courts, the chief of police, and captains and sergeants of the police of the city, town, or county wherein said business is being conducted, or any or either of them, sergeant and sheriff of such city, town, or county, or other officer with police jurisdiction.

No pawnbroker shall sell any pawn or pledge until the same shall have remained four months in his or her possession, unless by consent in writing of the pawner, and all such sales shall be made at public auction and not otherwise, and shall be made or conducted by such auctioneers as shall be designated and approved of for that purpose by the court granting the license.

Notice of every such sale shall be published for at least five days previous thereto, in one or more of the daily newspapers of general circulation printed in such city. Those doing business in any county shall advertise as above in some newspaper, if any published in said county, and if no newspaper be published in such county, then in some newspaper published in an adjoining county, and such notice shall specify the time and place at which such sale is to take place, the name of the auctioneer by whom the same is to be conducted, and a description of the articles to be sold.

The surplus money, if any, arising from any such sale, after deducting the amount of the loan, the interest then due on the same, and the expenses of the advertisement and sale shall be paid over by the pawnbroker to the person who would be entitled to redeem the pledge in case no such sale had taken place.

Any licensed pawnbroker who shall violate or neglect or refuse to comply with any or either of the provisions of this act, except those contained in

Digitized by Google

section one, shall, for every such offence, upon conviction before a court of competent jurisdiction, pay a fine of not more than one hundred dollars.

No pawnbroker shall ask, demand, or receive a greater rate of interest than ten per centum per month on a loan of twenty-five dollars or less, or five per centum per month on a loan of over twenty-five dollars and less than one hundred dollars, or three per centum per month on a loan of one hundred dollars or more, secured by pledge of tangible personal property. And no loan shall be divided for the purpose of increasing the percentage to be paid the pawnbroker.

Police Regulations.—Every pawnbroker shall keep at his place of business a book or books, in which shall be fairly written in English, at the time of each loan or transaction in the course of his business an accurate account of such loan or transaction, setting forth a description of the goods, article, or thing pawned, or received on account of money loaned thereon; the time of receiving the same; the name and residence of the person pawning or delivering the same; the terms and conditions of loan, including the period for which any such loan may be made, and all other facts and circumstances respecting such loan, which said book or books shall at all times be subject to the inspection of the officers before mentioned.

No property of any kind received on deposit or pledge by any pawnbroker shall be disfigured or its identity destroyed or affected in any manner whatsoever, so long as it continues in pawn or in the possession of such pawnbroker, nor shall such property be in any manner concealed for the space of forty-eight hours after the same shall have been received by such pawnbroker.

It shall be the duty of every pawnbroker and of every person in the employ of such pawnbroker to admit to his premises at any time any officer mentioned in this act to examine any pledge or pawn, book or other record on the premises, as well as the articles pledged, and to search for and take into possession any article known by him to be missing, or known or believed by him to have been stolen, without the formality of the writ of search warrant or any other process, which search or seizure is hereby authorized.

The following regulation is hereby made for storing or taking care to prevent injury during disuse on blankets, clothing, carpets, furs, rugs, dress goods, cloths, mirrors, oil paintings, glass and china ware, pianos, organs, curtains, beddings, and upholstered furniture. Pawnbrokers shall be allowed to charge two per centum per month in addition to the regular charges for the first three months, or part thereof, while such goods shall remain as pledge for money advanced.

Every pawnbroker shall be liable to all the penalties hereinafter provided for violation of any of the provisions of this article, whether such violations be committed by himself or by his agent, clerk, or employee.

Every person who shall be convicted of violating and of the provisions of this section shall, for the first offence, forfeit and pay a penalty, except in case where a different penalty is herein provided, not exceeding twenty-five dollars, and for a subsequent offence shall pay such penalty as the court may impose, and shall, in the discretion of the court, forfeit his license.

Digitized by Google

Pawnbrokers' license.

80. A pawnbroker shall pay for the privilege of transacting business two hundred and fifty dollars.

CHAP. 156.—*An Act to regulate the business of lending money on household and kitchen furniture, household goods, wearing apparel, sewing machines, musical instruments, or wages and salaries, on conditional sales of the same, and the buying of salaries and wages.*

Approved March 12, 1906.

1. Be it enacted by the General Assembly of Virginia, That no person, firm or corporation shall engage generally, regularly or collaterally to any other business in the business of making of loans on household or kitchen furniture, or household goods, or wearing apparel, or sewing machines, or musical instruments, or wages, or salaries, or on conditional sales of the same, without first obtaining a license therefor, which shall be in addition to the license required by law for any other business the person, firm, or corporation may engage in. The applicant for such license shall, before the same is isssued, file with the officer authorized to issue it, a statement on oath giving the location where such business is to be conducted, the name and business address of the applicant, if the licensee is an individual, the name and business address of each of the partners, if the business is a firm, and the name and business addresses of each of its officers, if the licensee is a corporation, and, in case of a corporation, the State under the laws of which it is organized. Said license, when issued, shall not be transferable. Should the licensee change the location of his business said license shall immediately become void, unless said licensee shall, at least ten days before changing the location, file with the officer authorized to issue said license a notice of the proposed change of location, and such officer shall endorse on said license the fact of said change. In default of compliance with these provisions, said license shall be null and void. The license shall at all times be kept publicly exposed by the licensee on his business premises. Any person, firm or corporation violating the provisions of this section shall pay a fine of not less than fifty dollars and not more than five hundred dollars for each offense.

2. No license shall be issued to any person, firm or corporation to carry on the business as specified in section one of this act, until the applicant shall have filed with the clerk of the circuit court of the county, or of the corporation court of the corporation, wherein said business is to be conducted, a bond, with security to be approved by the said courts or judges thereof in vacation, in the penalty of one thousand dollars, payable to the Commonwealth of Virginia, and conditioned for the faithful performance by the licensee of the duties and obligations pertaining to the business so licensed, and the prompt payment of any judgment which may be recovered against said licensee on account of damages or other claims arising directly or collaterally from any loan of money or sale of wages or salary.

Digitized by Google

3. Should any surety on such bond become insolvent, the said judge shall immediately require the licensee to file an additional bond with good security, and on failure to file such additional bond within ten days after being so required to fill the same, said license shall stand ipso facto revoked.

4. If it be agreed in writing by the borrower and the lender at the time the loan is made, the lender may charge for investigating the security or title and closing the loan, a fee of not more than fifty cents where the amount borrowed is five dollars or less; not more than seventy-five cents where the amount is more than five dollars and not more than ten dollars; and not more than one dollar where the amount borrowed is more than ten dollars and not more than twenty dollars; and not more than one dollar and a half where the amount borrowed is more than twenty dollars and not more than thirty-five dollars, and not more than two dollars where the amount borrowed is more than thirty-five dollars, which said fee may be charged, if so agreed, upon each original loan, or any renewal thereof: provided, however, that no fee whatever shall be allowed on any renewal or extension, which occurs within sixty days from the time of making the loan or from the time of the last renewal: and provided, further, that the fee provided for in this section shall not be charged on any renewal made after the expiration of four months from the date of the original loan, but that all renewals made after said four months shall be at fees not greater than one-half of the amounts herein provided: and provided, further, that any loan which shall be made between said parties within ten days after the payment of a pre-existing loan of approximately the same amount, shall in all cases be construed prima facie to be a renewal of said pre-existing loan. No original loan shall be split up into smaller loans in order to increase the fees allowed; but if two or more loans be made at or about the same time between the same parties they shall be construed to be but one original loan, unless the contrary plainly and unequivocally appears.

5. Any interest charged by the lender to the borrower in excess of the present legal rate of interest, or any fee, fine or charge whatsoever charged by the lender against the borrower, whether for negotiating a loan or for commissions, examinations, attorney's fee, or any other bonus, or additional charge whatsoever, to those allowed in section four of this act, shall be considered as a payment on the principal of said loan, and the same shall be credited with the amount of said additional charge or excess, and the license of the person, firm or corporation making such additional or excessive charge may, in the discretion of the circuit court of the county or corporation court of the corporation wherein such business was licensed, be revoked.

6. It shall be unlawful for any licensee under this act to change any sum of money for fire insurance on any article of personal property pledged as security for any loan or any fee for recording any papers connected with any loan or sale, under the terms of this act except such as are actually paid by such licensee.

7. If any person, firm or corporation shall engage generally, regularly, or collaterally to some other business, in the business of making loans or purchasing wages or salaries, as prescribed in section one of this act, with-

Digitized by Google

out first obtaining a license for carrying on such business in the city, town or county, in which said business is transacted, or shall continue to conduct said business after the forfeiture or cancellation of the license under which the same is conducted, then no suit or action shall be maintained for the enforcement of any such loan, or of any security given for such loan, or any assignment of wages or salary.

8. Every individual, firm or corporation desiring the privilege of conducting business under the provisions of this act shall pay therefor a license tax of one hundred dollars.

9. This act shall not apply to any loan in excess of one hundred and fifty dollars actually and bona fide made at one time, and shall not prevent any merchant or other person who sells provisions, wearing apparel, household goods or furniture to wage-earners from taking as security therefor an order for or assignment of wages: provided, however, that no interest, bonus or rebate is charged or taken, directly or indirectly, upon the sale or amount of debt contracted or from the amount of wages, and that the property is sold at no higher price than like property is sold on credit to other persons than such wage-earners.

10. All acts and parts of acts in conflict with any of the provisions of this act are hereby repealed.

License for a broker who receives or distributes provisions and merchandise, including flour, hay, or grain.

81. Every person, firm, or corporation, doing business in this State, who receives or distributes provisions and merchandise, including flour, hay, or grain, shipped into the State for distribution on account of the shipper, and who participates in the profits ensuing from or accruing out of the sales of such provisions and merchandise, including flour, hay, or grain, and who invoices such sales and collects the money therefor, shall be deemed to be a broker who receives or distributes provisions and merchandise, including flour, hay, or grain, and shall pay a license tax of one hundred dollars.

Every person, firm, or corporation, who conducts such business without a license, shall pay a fine of not less than one hundred dollars, nor more than two hundred and fifty dollars.

License on a building and loan association or company.

82. No building and loan association or company, incorporated under the laws of this or any other State, shall without a license, conduct any business. or solicit the sale of stock, or offer to lend money in this State; nor shall any person act as agent of any such association or company unless the association or company he represents has a license.

The specific license tax upon every building and loan association or company for the privilege of doing business in this State shall be seventy-five dollars: provided, the capital of such association or company actually paid in, whether from paid-up stock or partially paid stock, is not over twenty-five thousand dollars; if the capital paid in is over twenty-five thousand

Digitized by Google

dollars and not more than fifty thousand dollars, the tax shall be one hundred and ten dollars; if the capital paid in is over fifty thousand dollars and not more than one hundred thousand dollars, the tax shall be one hundred and fifty dollars; if the capital paid in is over one hundred thousand dollars and not more than one hundred and fifty thousand dollars, the tax shall be one hundred and eighty-five dollars; if the capital paid in is over one hundred and fifty thousand dollars and not more than two hundred thousand dollars, the tax shall be two hundred and twenty-five dollars; if the capital paid in is over two hundred thousand dollars and not more than three hundred and fifty thousand dollars, the tax shall be two hundred and sixty-five dollars; if the capital paid in is over three hundred and fifty thousand dollars and not more than four hundred thousand dollars, the tax shall be three hundred and seventy-five dollars; and on capital paid in exceeding four hundred thousand dollars, the tax shall be three hundred and seventy-five dollars, and the additional sum of fifty cents for each thousand dollars of such excess: provided, that a non-resident building and loan association or company doing business in this State, which has otherwise complied with the laws of Virginia, shall pay the license tax herein imposed, based upon its capital invested in this State.

A building and loan association, or company which does business on a purely mutual plan, and confines its business solely to the city or county where it is organized, shall pay a license tax of fifty dollars.

It shall be the duty of each association or company, on the first day of April of each year, or within ten days thereafter, to make a report in writing of its capital paid in, if the association or company be incorporated under the laws of this State, or of its capital invested in this State, if it be a non-resident association or company, under oath of its chief officer or agent, to the commissioner of the revenue for the district in which its principal office or agency in this State is situated.

Any building and loan association or company, or the agents of any such association or company, which does business in this State without paying the license tax herein imposed, shall pay a fine of not less than fifty dollars nor more than five hundred dollars.

The shares of stock issued by any building and loan association or company, which has paid the license tax herein imposed, shall not be taxable in the hands of the holder, nor shall any additional State tax be imposed on the paid-in capital of such association or company.

No city or town shall levy a greater tax on the paid-in capital of any such association or company than that imposed herein for State purposes, and such city or town license tax shall be levied only where the principal office of such association or company is located in this State.

Insurance brokers.

83. (As amended by act approved May 14, 1903.) No person shall without a license, act as insurance broker. Every person who shall solicit for compensation, directly or indirectly, to be derived therefrom any fire, marine, life, or other insurance, either on account of any person desiring to effect

Digitized by Google

any such insurance, or on account of any insurance company, except the duly authorized agent (or a clerk actually employed in his office) of any insurance company licensed to do business in this State, shall be deemed an insurance broker. Any insurance agent (or clerk actually employed in his office) who shall solicit, directly or indirectly, any fire, marine, life, or other insurance, either on account of any person desiring to effect any such insurance, or on account of any insurance company licensed to do business in this State, other than for the insurance company or companies for which he is the duly authorized agent, shall be deemed an insurance broker. Any person acting as insurance broker without a license shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offence. And any person or firm who shall fill up, sign, or deliver a policy or certificate of insurance for a corporation or association or persons not licensed to do an insurance business in this State by a legally authorized agent, shall be considered an agent of such corporation, or person, or association, and such person, corporation, or association shall be liable for all licenses, taxes, and penalties as if represented by a legally appointed agent. No person licensed as an insurance broker shall be authorized under his license to place any insurance in a company or association, or with a firm or person not licensed to do an insurance busines in this State.

Licenses—Insurance brokers.

84. An insurance broker shall pay the sum of one hundred dollars for the privilege of transacting such business.

Mercantile agencies.

85. Any person, firm, or corporation engaged in reporting the financial standing of merchants and others as a regular business for compensation shall be deemed a mercantile agency. Any person engaged in such business without a State license to transact such business, shall pay a fine of not less than five hundred, and not more than one thousand dollars: provided, that this section shall not apply to employees of mercantile agencies who only report to such agencies, nor to regularly licensed attorneys at law.

License of mercantile agencies.

86. A mercantile agency shall pay for the privilege of transacting such business the sum of two hundred and fifty dollars. This section shall be construed to levy only one State license tax upon each such mercantile agency, which license tax of two hundred and fifty dollars shall be paid annually direct to the auditor of public accounts.

Undertakers.

87. Any person, firm, or corporation engaged in the business of burying the dead shall be deemed an undertaker. Any person, firm, or corporation

Digitized by Google

engaged in such business without a license, shall pay a fine of not less th ten nor more than twenty-five dollars.

Undertaker's license.

88. An undertaker shall pay for the privilege of transacting such bu ness the sum of twenty-five dollars; except, in towns and counties t license tax shall be five dollars.

Barbers, etc.

89. Any person, firm, or corporation doing business as a barber or su plying baths, for compensation, shall be deemed a barber or proprietor a bath-house, and shall on the first day of May in each year procure license from the commissioner of revenue for the city or district in whi it is proposed to conduct such business, which license shall be upon t following basis: For each barber's chair in excess of one, the sum of fif cents; for one bath-tub, one dollar, and for each additional bath-tub, the su of fifty cents. Any person, firm, or corporation failing to comply with t provisions of this section shall be fined not less than two dollars, and n more than ten dollars for each offence.

Contractors.

90. Any person, firm, or corporation accepting orders or contracts for d ing any work on or in any building or structure requiring the use of pai stone, brick, mortar, cement, wood, structural iron or steel, sheet-iron, ga vanized iron, metallic piping, tin, lead, electric wiring or other metal any other building material; or who shall accept contracts to do any pa ing or curbing on sidewalks or streets, public or private property, using a phalt, brick, stone, cement, wood or any composition, or who shall acce an order for or contract to excavate earth, rock, or other material for fou dations or any other purpose, or who shall accept an order or contract construct any sewer of stone, brick, terra-cotta, or other material, shall b deemed a contractor. Every contractor shall on the first day of May i each year procure from the commissioner of the revenue for the city or di trict in which he has his office a license to carry on the business of a co tractor: provided. that if such contractor has no office in this State, the he shall procure such license from the commissioner of the revenue fo the city, county, or district where he conducts his business. Any perso firm, or corporation doing such business without a license shall pay a fin of not less than thirty dollars nor more than one hundred dollars for eac offence: provided, that no further license shall be required by the State fo conducting said business in any part thereof; and, provided further, tha this section shall not apply to contractors the gross amount of whose o ders accepted and executed does not exceed five thousand per annum.

Digitized by Google

Licenses to Contractors.

91. Every such contractor, for the privilege of transacting business in is State, shall pay a license, to be ascertained in the following manner: If the gross amount of all orders or contracts accepted aggregate five ousand dollars, he shall pay the sum of five dollars; if the amount of ch orders or contracts are more than five thousand dollars, and do not ceed ten thousand dollars, ten dollars; if the amount of such orders or ntracts exceed ten thousand and do not exceed twenty thousand dollars, teen dollars; if the amount of such orders or contracts exceed twenty ousand and do not exceed fifty thousand dollars, twenty dollars; if the nount of such orders or contracts exceed fifty thousand and do not exceed e hundred thousand dollars, fifty dollars; if the amount of such orders contracts exceed one hundred thousand, and do not exceed one hundred d fifty thousand dollars, one hundred dollars; and if the amount of such ders or contracts exceed one hundred and fifty thousand dollars, one ndred and fifty dollars; and when any such contractor shall have obined a license for any year for which he has paid a license tax of less an the maximum above prescribed, he shall not accept any contract or ntracts during such year the aggregate amount of which exceeds the maxum amount for which his license was obtained, unless and until he shall ve paid such additional sum as will make the total license tax paid by im for that year sufficient to cover the aggregate amount of such contract contracts as prescribed above; and unless he pay such additional sum he all be deemed to be acting without a license.

Architects.

92. Any person or firm who shall, for compensation, draw or furnish lans for the construction of any building or other structure, shall be eemed an architect, and shall pay a license tax of twenty-five dollars a ear for the privilege of conducting such business; the said license to be rocured from the commissioner of the revenue of the city or district in hich said architect has his or their office, on the first day of May of each ear: provided, that the tax upon an architect or architects whose income rom such business, has been less than five hundred dollars for the preeding year, shall be ten dollars; and, provided further, that no further icense shall be required by the State for doing business in any part theref. Any person or firm violating the provisions of this section shall be fined ot less than ten dollars nor more than thirty dollars for each offence.

Houses of private entertainment, etc.

93. No person shall, without a license authorized by law, keep a house f private entertainment, or eating-house.

What constitutes a house of private entertainment.

94. (As amended by act approved May 20, 1903.) Any person who shall

Digitized by Google

furnish for compensation, lodging or diet to travelers, or sojourners, or provender for horse feeding in his stable, or on his land, except a drove of live stock and persons attending the same, shall be deemed to keep a house of private entertainment, unless it be an ordinary keeper. A license to keep a house of private entertainment shall not be construed to authorize the sale of wine, spirituous or malt liquors, or a mixture of them on the premises or within the curtilage of such private entertainment, nor shall any license be granted to sell, by retail or to be drunk where sold, any wine, spirituous or malt liquors upon the premises or within the curtilage of any licensed private entertainment. Any person who shall keep a house of private entertainment without a license shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each day he may keep the same.

License to keep a house of private entertainment.

95. Every person who keeps a house of private entertainment shall pay five dollars and an additional sum equal to five per centum of the actual annual rent or rental value of the house and furniture. The commissioner of the revenue shall determine such rent or rental value, and may require the proprietor or tenant to state on oath what is the actual rent, or what would be a fair rent for the house and furniture, and if he refuse to state the same, he shall pay a fine of five hundred dollars.

What constitutes an eating-house.

96. Any person who shall cook or otherwise furnish, for compensation, diet or refreshments of any kinds, for casual visitors at his house, for consumption therein, and who is not the keeper of an ordinary house of private entertainment, or boarding-house, shall be deemed to keep an eating-house, but the refreshments herein named shall not consist of wines, spirituous or malt liquors, or a mixture of any of them. Any person who shall keep an eating-house without a license shall pay a fine of not less than thirty dollars, nor more than one hundred dollars, for each day he may keep the same.

License to keep an eating-house.

97. Every person who shall keep an eating-house shall pay for the privilege twenty-five dollars, and where the annual rent or rental value of the house and furniture is not less than one hundred dollars nor more than one thousand dollars he shall pay an additional sum equal to eight per centum of such rent or rental value; and where such annual rent or rental value exceeds one thousand dollars he shall pay an additional sum equal to five per centum of such rent or rental value. The commissioner of the revenue shall determine such rent or rental value, and may require the proprietor or tenant to state on oath what is the actual rent or what would be a fair rent for the house and furniture, and if he refuses to state the same, he shall pay a fine of five hundred dollars.

Digitized by Google

CHAP. 100.—*An Act to exempt persons conducting temporary eating or lodging houses, horse-lots, and confectioneries at religious gatherings from license tax.*

Approved March 10, 1904.

1. Be it enacted by the General Assembly of Virginia, That the license tax shall not be required of persons conducting temporary eating or lodging houses, horse-lots, and confectioneries at camp-meetings, associations, and other religious gatherings: provided, such eating or lodging houses, horse-lots and confectioneries shall be only carried on for the purpose of entertaining the persons attending such religious gatherings.

What constitutes a bowling saloon.

98. Any person who shall keep a saloon for the reception of company to play at bowls shall be deemed to keep a bowling saloon. Any person who shall keep a bowling saloon without a license shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each day he may keep the same.

License to keep a bowling saloon.

99. Every person who shall keep a bowling saloon shall pay for the privilege the sum of twenty-five dollars, and an additional sum of ten dollars for each alley exceeding one. If the license be for a saloon at a watering place, and if for four months or less, the sum to be paid shall be twelve dollars and fifty cents, and an additional sum of five dollars for each alley exceeding one.

What constitutes a billiard-room.

100. Any person who shall keep a saloon wherein there is a table at which billiards or pool are played shall be deemed to keep a billiard saloon, and if any sum is imposed upon the tables kept therein the same shall be on every table in excess of one capable of being used for the purpose, and kept therein, whether used or not. Any person who shall keep a billiard saloon without a license shall pay a fine of not les than fifty dollars nor more than one hundred dollars for each day he may continue to keep the same.

License to billiard saloons.

101. Every person who shall keep a billiard saloon shall pay for the privilege the sum of fifty dollars, and the sum of twenty-five dollars for each table over one kept, or to be kept, therein. If the license be for a billiard saloon at a watering place, and is for four months or less, the sum to be paid shall be twenty-five dollars, and the sum of twelve dollars and

Digitized by Google

fifty cents for each table over one kept, or to be kept, thereat. In towns of less than one thousand inhabitants the tax on the first table shall be twenty-five dollars.

What constitutes a bagatelle saloon.

102. Any person who shall keep a saloon or other public room wherein is a table at which to play at bagatelle, whether charge for the use thereof is made or not, shall be deemed to keep a bagatelle saloon. Any person who shall keep a bagatelle saloon without a license shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each day he may continue to keep the same.

License to a bagatelle saloon.

103. Every person who shall keep a bagatelle saloon shall pay for the privilege the sum of ten dollars, and an additional sum of five dollars for each table over one kept, or to be kept, therein.

104. Nothing herein shall be construed to exempt the furniture in houses mentioned in this schedule from being taxed as property.

Theatres, public performances, exhibitions, etc.

105. No person shall, without a license authorized by law, exhibit for compensation any theatrical performance, or any performance similar thereto, panorama, or any public performance or exhibition of any kind, lectures, literary readings, and performances, except for benevolent or charitable or educational purposes. Whenever a theatrical performance shall be licensed, the actors acting thereat under said license shall be exempt from a license tax; but unless the performance shall be so licensed, each person engaged therein shall be liable to the penalty for the violation of this section. Every license shall be for each performance; but a license for a theatrical performance or panorama may, if the person applying for the same desire it, be for the term of one week. For any violation of this section every person so offending shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offence.

Licenses to theatres, public performances, exhibitions, etc.

106. On every theatrical performance, or any performance similar thereto, panorama, or any public performance or exhibition of any kind, except for benevolent or charitable or educational purposes, there shall be paid three dollars for each performance, or ten dollars for each week of such performance: provided, that in towns of less than four thousand inhabitants there shall be paid one dollar and fifty cents for each performance, or five dollars for each week of such performance, but nothing herein shall be construed as taxing games of foot-ball or base-ball.

Digitized by Google

Shows, circuses, and menageries.

107. No person shall, without a license authorized by law, exhibit any show, circus, performance, or any menagerie, or such like exhibition or performance; but this section shall not be construed to prohibit a resident mechanic or artist from exhibiting any production of his own art or invention without compensation. Whenever such show, exhibition, or performance, circus, or menagerie, shall be licensed, those engaged therein and operating under the license shall be exempt from a license tax for performing or acting thereat.

108. Every show, exhibition, or performance, such as is prescribed in the next preceding section, whether under the same canvas or not, shall be construed to require a separate license therefor, whether exhibited for compensation or not; and upon any such show, exhibition or performance being concluded, so that an additional fee for admission be charged in lieu of a check authorizing the holder to re-enter without charge, it shall be construed to require an additional license for any further or other show, exhibition, or performance. For every violation of this section, the persons so offending shall pay a fine of not less than fifty nor more than one hundred dollars for each offence.

License to shows, circuses, and menageries.

109. Every person who shall exhibit any show, circus, or menagerie in a town of one thousand inhabitants or less, or in a county, not within five miles of a city or town having over one thousand inhabitants, shall pay for each day's exhibition thereof twenty dollars. The specific amount to be paid on each performance of every show, on each performance of every circus, and on the exhibition of a menagerie, shall be fifty dollars, if in a city or town having more than one thousand and not over ten thousand inhabitants, or within five miles thereof; if in a city, or within five miles of a city of more than ten thousand inhabitants, one hundred dollars. And in addition to the specific sum aforesaid there shall be paid an amount equal to five per centum of the gross receipts derived from such show, circus, or menagerie, the said gross receipts shall be determined by the commissioner of the revenue, who shall at all times be admitted free of charge to every such performance for the purpose of ascertaining the amount of said gross receipts, and he shall also require the person to whom the license is issued to state under oath the amount of said gross receipts of every performance, and so forth, and any person swearing falsely to such statement, shall pay a fine of one thousand dollars.

Hobby-horse machines, merry-go-round, and other like machines.

110. No person shall, without a license authorized by law, exhibit and operate any machine known as a hobby-horse machine, merry-go-round, or other like machine, whether the same is propelled by hand, horse, steam, electric or other power.

Digitized by Google

License to hobby-horse machines, merry-go-rounds, and other like machines.

111. Every person who operates a hobby-horse machine, merry-go-round, or other like machine, on which persons are charged for riding, shall pay ten dollars for each county or city in which such machine is operated. Any person operating any such machine, without first having paid the specific amount therefor, shall pay a fine of not less than twenty dollars, nor more than fifty dollars, for each offence.

License to public rooms.

112. Every proprietor or occupier of a public theatre, or other room or rooms fitted for public exhibitions for the use of which a charge is made shall pay twenty dollars for the privilege, except in a county or town of less than two thousand inhabitants: provided, that every person who shall establish, keep, or exhibit for profit a skating rink shall pay for the privilege of keeping or exhibiting such skating rink as follows:

First. When such rink is kept or exhibited in a city of more than ten thousand inhabitants, he shall pay the sum of ten dollars per quarter.

Second. When such rink is kept or exhibited in a city or town of not more than ten nor less than two thousand inhabitants, he shall pay the sum of seven dollars and fifty cents per quarter.

Third. When such rink is kept or exhibited anywhere else than in the towns and cities above mentioned, he shall pay the sum of five dollars per quarter.

Public rooms.

113. No person shall, without a license authorized by law, charge for the use of any house or room therein in a city or town, or in any manner receive compensation for the use of the same, while used or employed to exhibit therein any theatrical performance, lecture, concert, or any other exhibition. Whenever such charge is made, or compensation is demanded or received for the use of such house, or any public room or rooms, fitted for the purpose, a license shall be obtained; but no license shall be required of the proprietor or occupier of such house or public room or rooms in a town containing less than two thousand inhabitants. No license to use such house for such exhibitions or performance shall be construed to exempt the house from taxation as property or to allow the use of such hall as a skating rink without paying an additional license. For any violation of this section the person so offending shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense.

Attorneys, physicians, and dentists.

114. No person shall, without a license authorized by law, practice as attorney at law, physician, surgeon, dentist, or the art of healing bodily or mental infirmities without physic or surgery; and no person who shall hereafter apply for license to practice as a physician, or surgeon, or dentist, shall have such license granted to him unless at the time of such application he

Digitized by Google

shall exhibit to the commissioner of the revenue to whom such application is made a certificate from the president of the State board of medical examiners, or from the president of the State board of dental examiners, that such person has passed a satisfactory examination before said board, or a special permit from the president of either of said boards, or shall file with him an affidavit that such applicant for a license to practice medicine or surgery commenced the practice of medicine or surgery in this State prior to the first day of January, eighteen hundred and eighty-five, which affidavit shall be subscribed and sworm to by such applicant. Any person who shall make a false oath in such affidavit shall be deemed guilty of perjury and liable to all the prescribed penalties therefor: provided, that persons who held license to practice dentistry in this Commonwealth on the twenty-eighth day of January, eighteen hundred and ninety, and have complied with the requirements of section one thousand seven hundred and seventy-four, shall not be required to have a certificate from the president of the board of dental examiners when he applies for a license; and, provided further, that nothing contained in this section shall prevent any authorized physician or surgeon, or other person, from extracting teeth for any one suffering from toothache.

Note.—By Act approved March 12th, 1906, (Acts 1906—Chap. 154, page 239), Section 1774 of the Code as amended requires the board of examiners of the Virginia State Dental Association to furnish the clerk of the corporation court of each city (except that in the city of Richmond, such list shall be furnished the clerk of the chancery court) and the clerk of the circuit court of each county, a list of the persons registered from each city or county which list shall be recorded by the clerk in a book kept for that purpose; and provides that "no license to practice dentistry shall be issued by any commissioner of the revenue to any person whose name is not so recorded in the clerk's office of the city or county."

An attorney at law; where he may practice.

115. Every attorney at law, in addition to being licensed, sworn, and admitted to prosecute or defend actions or other proceedings in the courts of this Commonwealth, on the retainer of clients, shall obtain a revenue license; and no person shall act as attorney at law or practice law in the courts of this Commonwealth without a separate revenue license. A revenue license to practice law in any county or corporation shall authorize such attorney to practice in all the courts of this State without additional license. Any person violating the provisions of this section shall pay a fine of not less than fifty nor more than one hundred dollars for each offence.

Licenses to attorneys at law.

116. Every attorney at law who has been licensed for less than five years shall pay fifteen dollars; and on attorneys who have been licensed and practiced for five years and more, twenty-five dollars: provided, that no attorney at law shall be required to pay more than fifteen dollars whose receipts are less than five hundred dollars per annum.

Digitized by Google

Physicians, surgeons, and dentists.

117. No person shall practice as a physician, surgeon, or dentist for compensation, without a license; but a license to practice either medicine or surgery shall confer the privilege of practicing both of said professions; and a license granted to practice in any county or corporation shall authorize such physician, surgeon, or dentist to practice throughout the Commonwealth. Any person violating any of the provisions of this section, or who shall practice in either of the professions named without having first obtained a license therefor, shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each offence, and shall be debarred from recovering any compensation for such services by action, suit, motion, or warrant in any of the courts of the Commonwealth. And any commissioner of the revenue who shall grant a license to practice as a physician or surgeon to any person who shall not have complied with the provisions of this section shall be deemed guilty of a misdemeanor, and shall be subject to a fine of fifty dollars for each offence.

Licenses of physicians, surgeons, and dentists.

118. Every physician, surgeon, or dentist who has been licensed for less than five years shall pay ten dollars; and every physician, surgeon or dentist who has been licensed and practiced for five years and more shall pay fifteen dollars; but in cities or towns of five thousand inhabitants or more the tax on physicians, surgeons, or dentists shall be twenty-five dollars: provided, that no physician, surgeon, or dentist shall be required to pay more than ten dollars whose receipts are less than five hundred dollars per annum. Every physician, surgeon or dentist shall be licensed by the commissioner of the revenue for the district or city wherein such physician, surgeon or dentist has his regular and principal office.

Veterinary surgeons.

118 (a). No person shall practice as a veterinary surgeon for compensation without a license.

Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and shall, upon conviction, pay a fine of not less than twenty-five dollars nor more than fifty dollars for each offence.

Every veterinary surgeon shall pay a license tax of ten dollars: provided, that nothing in this act shall be construed as requiring a license tax of persons who confine their practice to castration, spaying or dishorning of live stock.

u *Venders of medicines, salves, liniments, etc.*

119. No person shall sell any medicine, salve, liniment, or compound of a like kind, unless he be a licensed merchant, whether he be the manufacturer thereof or not, without a license. Any person selling any medicine, salve, liniment or any compound of a like kind without having first ob-

Digitized by Google

tained a license for such privilege, shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each offence.

License to venders of medicines, salves, liniments, etc.

120. Every person who shall sell any medicine, salve, liniment, or compound of the like kind, except a licensed merchant at his regular place of business, shall pay twenty-five dollars.

Daguerrean and photograph artists and their agents.

121. Any person who engages in fixing images of objects according to the invention of the daguerreotype or photograph, by whatever name it may be called or known, shall be deemed to be a daguerreotype artist; and every person who shall canvass for any daguerrean artist or photographer, or shall act as the agent for such artist or photographer in transmitting pictures, daguerreotypes, or photographs to other points for the purpose of there having them copied or enlarged or colored, shall be deemed a daguerrean artist's agent or canvasser; and he shall be deemed a daguerrean or photograph canvasser, whether he acts for himself or for another. And every such artist or agent engaged in the business aforesaid, or as canvasser thereof, shall obtain a license, and it shall be unlawful so to engage without a license. For every violation of this section the person offending shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offence.

Licenses to daguerrean and photograph artists and agents.

122. Every person who shall engage in the business of a daguerrean or photograph artist, or who shall act as a daguerrean or photograph artist's agent or canvasser, shall pay for the privilege the sum of ten dollars in a county or in a town of two thousand inhabitants or under; and if in a city or town of more than two thousand and less than ten thousand inhabitants, he shall pay thirty dollars; and if in a city of more than ten thousand and less than twenty thousand inhabitants, he shall pay forty dollars; and if in a city of more than twenty thousand inhabitants, he shall pay fifty dollars; and he shall pay an additional sum of five dollars for each county or city in which he operates other than that in which he has his regular place of business.

Stallions and jackasses.

123. No person shall, without a license authorized by law, let to mares, other than his own, for compensation, any stallion or jackass. Every license to the owner of a stallion or jackass shall specify the name of such stallion or jackass, if any name has been given. A license to the owner of any such stallion or jackass, for any county or corporation, shall be good for twelve months from its date, and shall authorize the stallion or jackass to stand in any county or city without an additional license. Any person

Digitized by Google

violating the provisions of this section shall pay a fine of not less than thirty dollars nor more than fifty dollars for each offence.

Licenses to owners of stallions and jackasses.

124. For letting to mares any stallion or jackass there shall be paid ten dollars.

License on bulls.

125. Any person owning a bull or bulls in this State may apply to the commissioner of the revenue of the district or city in which he resides, for a special license for the privilege of letting such bull or bulls to cows other than his own, which tax shall be for the sum of two and one-half dollars on each bull so licensed.

Any person so obtaining said license shall have a lien on the get of such bull so licensed for the period of six months from the date of the birth of such get for the price agreed upon between him and the owner of any such cow or cows served by such bull: provided, however, that this lien shall not hold good as against an innocent purchaser for value and without notice, except where said lien has been admitted to record, which may be done in the following form: the owner of the bull giving his name, the name of the owner of calf, claims a lien on a calf less than six months old for ——— dollars for the get thereof. On receipt of a fee of twenty-five cents it shall be the duty of the clerk of the county in which the calf is calved to place the same on record as other liens of similar nature.

Agents for renting houses.

126. Any person engaged in renting houses, farms, or other real estate for compensation or profit shall be deemed to be an agent for renting houses, and when licensed as such may engage not only in renting houses, but in renting any real estate: provided, that administrators, guardians, executors, and other fiduciaries shall be exempt from the license herein required. Any person engaged as an agent for renting houses as aforesaid without a license shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offence.

127. Every person who shall act as agent for the renting of houses in cities of over five thousand inhabitants shall pay the sum of thirty dollars, and in towns of less than five thousand inhabitants, or in any one county, ten dollars for the privilege of transacting such business.

Labor agents.

128. Any person who hires or contracts with laborers, male or female, to be employed by persons other than himself, shall be deemed to be a labor agent; and no person shall engage in such business without having first obtained a license therefor. Every person who shall without a license conduct business as a labor agent, shall pay a fine of not less than one hundred dollars, nor more than five hundred dollars.

Digitized by Google

Licenses to labor agents.

129. Every person who engages in the business of a labor agent shall pay twenty-five dollars for the purpose of transacting said business, but before any such license shall be issued, the applicant shall produce a certificate from the corporation court of the city, or the circuit court of the county in which such labor agent proposes to have his office, or of the county in which he proposes to do business, that to the personal knowledge of the judge of such court, or from the information of credible witnesses under oath before such court, the court is satisfied that the applicant is a person of good character and honest demeanor.

Persons operating laundries.

130. Every person who operates a laundry shall pay for the privilege of conducting such business; if it be a laundry, operated other than by hand, in a city, the sum of twenty-five dollars, and in counties and towns the sum of five dollars, and if it be a hand laundry, the sum of ten dollars in cities and two dollars and fifty cents in counties and towns. Any person who shall without license conduct such business shall be subject to a fine of not less than ten nor more than fifty dollars. But nothing in this act shall be construed to impose a license tax upon persons who wash bed-clothing, wearing apparel, and so forth, without laundry machinery, and who do not keep shops or other regular places of business for laundry purposes.

Storage and impounding.

131. No person shall, without a license authorized by law, keep for compensation any house, yard, or lot for storage or impounding any produce, goods, wares, or merchandise, including wood, coal, lumber, guano, marl, or any other commodities, or any live stock, or make, demand or receive in any manner compensation for storage or impounding. Any person who shall demand or receive compensation for storage or impounding as aforesaid, or who shall in any manner violate the provisions of this section, shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offence.

Licenses for storage and impounding.

132. Every person who shall keep for compensation any house, yard, or lot for storage, or a wagon-yard or other impounding, shall pay a sum for said privilege, to be graduated as follows: On every house, the sum of twenty-five dollars, except that in a city or town whose population exceeds five thousand, the amount to be paid shall be fifty dollars; and on every yard, wagon-yard, or lot, ten dollars: provided, that nothing shall be charged for this privilege when the compensation to the owner is less than fifty dollars per annum.

Digitized by Google

Livery stables.

133. Any person who keeps a stable or stalls in which horses are kept at livery or fed, or at which horses and vehicles are hired for compensation by the proprietor, shall be deemed to keep a livery stable; and no person shall, without a license authorized by law, keep a livery stable; but this section shall not be construed to prevent the keeper of a licensed ordinary or house of private entertainment from feeding the horses of travellers or guests stopping at such ordinary or house of private entertainment. Any person violating the provisions of this section shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each offence.

Licenses to livery stable keepers.

134. (As amended by act approved March 19, 1906.) Every person who shall keep a livery stable in the country, and in towns of less than two thousand inhabitants, shall pay the sum of fifteen dollars, and an additional sum of fifty cents for each additional stall in excess of twenty-five and in towns of two thousand inhabitants and over he shall pay twenty-five dollars, and an additional tax of fifty cents for each stall therein. And herein shall be included as stalls such space as may be necessary for a horse to stand, and in which a horse may be kept. The license to keep a livery stable by the proprietor of public watering places and other places of summer resort, or any other person at such places, for six months or less, shall be one-half of the sums hereinbefore specified. Every person, for the privilege of running a single hack, carriage, cab or other vehicle for carrying passengers for hire, shall pay ten dollars, except that a license of two dollars and fifty cents only shall be imposed on persons running such conveyances solely in the country or in towns of not more than one thousand inhabitants. Every person who shall keep a feed stable for boarding horses for compensation, shall pay for such privilege five dollars in the country and in a town of less than two thousand inhabitants; and in a town or city of two thousand or over two thousand inhabitants, ten dollars. Every person for the privilege of running a conveyance of any kind for transfer of baggage, freight, furniture, or other articles of merchandise in cities and towns of two thousand inhabitants and over, shall pay for each one horse conveyance the sum of two dollars and fifty cents. and for each conveyance of two horses or more the sum of five dollars on each conveyance.

Licenses to persons selling or offering to sell sewing machines and accessories.

135. First. No manufacturer or other person, whether he be licensed as a peddler, merchant, or sample merchant, or not, shall canvass any county, town or city, for the purposes of selling or offering to sell, or shall actually sell or deliver, sewing machines and accessories, unless he be licensed as provided in this section.

Digitized by Google

Second. Any manufacturer desiring the privilege of selling, or offering to sell, or of selling and delivering sewing machines manufactured by him, and accessories to sewing machines, throughout the Commonwealth, shall apply to the auditor of public accounts for a license, and it shall be the duty of the auditor of public accounts, upon the payment into the State treasury of the sum of two hundred dollars for the privilege of transacting such business, to grant such license, and such payment shall be in lieu of any additional State, county, city, or town license tax or levy.

The name of the manufacturer shall be stated in the license, and such license shall be a personal privilege to the manufacturer to whom it is granted, and shall not be transferable, but any one representative of such manufacturer can sell thereunder for the said manufacturer; should such manufacturer desire to employ more than one representative such manufacturer so licensed may obtain from the auditor of public accounts separate certificates for as many agents as he may desire to employ in selling and offering to sell, or selling and delivering sewing machines manufactured by him, and accessories to sewing machines, upon the payment of five dollars into the State treasury for each certificate, and such certificate shall state the name of the manufacturer, and shall entitle such agent to sell, or offer to sell, or to sell and deliver, sewing machines manufactured by such manufacturer, and accessories to sewing machines, throughout the Commonwealth, without the payment of any additional State, county, city or town license tax or levy.

Any licensed merchant may sell, or offer to sell, or to sell and deliver at his regular place of business under his merchant's license, without the payment of any additional State, county, city, or town license tax or levy, sewing machines purchased by him from any manufacturer of such sewing machines who has taken out a license to sell sewing machines of his manufacture, and accessories to sewing machines, throughout the Commonwealth; but such merchant, if he desire to sell, or offer to sell, or to sell and deliver, at any place other than at his regular place of business, the sewing machines purchased by him from a manufacturer who has been licensed as hereinbefore provided, shall obtain a certificate from the auditor of public accounts, and shall pay into the State treasury therefor the sum of five dollars, and he shall also in like manner pay five dollars for a certificate for each person in his employment engaged in selling, or offering to sell, or in selling and delivering, elsewhere than at his regular place of business, the said sewing machines, and accessories to sewing machines, and such payment shall be in lieu of any additional State, county, city or town license tax or levy.

Any person, other than a licensed merchant or manufacturer, may sell, or offer to sell, or sell and deliver, throughout the Commonwealth, sewing machines purchased by him from any manufacturer of such sewing machines, who has taken out a license to sell sewing machines of his manufacture, and accessories to sewing machines, throughout the Commonwealth: provided, he obtain a certificate from the auditor of public accounts and pay into the treasury of the State therefor the sum of five dollars, and

Digitized by Google

such payment shall be in lieu of any additional State, county, city, or town license tax or levy.

Third. Any person other than those licensed under the foregoing section desiring the privilege of canvassing any county or city, for the purpose of selling or offering to sell sewing machines and accessories, shall apply to one of the commissioners of the revenue for such county or city for such license; and upon the granting of such license, and the payment of twenty dollars to the treasurer of such county or city, he shall have the privilege of selling, offering to sell, and of selling and delivering sewing machines and accessories of any manufacturer in such county or city. Any such person so licensed may obtain the like privilege in any other county or city upon the production to one of the commissioners of the revenue of such other county or city of his license to sell as aforesaid, and upon the payment of the sum of ten dollars to the treasurer of such other county or city. Such license shall be a personal privilege, and shall not be transferable; but no separate license shall be required to be obtained by any person licensed under this section in order to authorize such person to sell the said accessories of any manufacturer.

Fourth. There shall be no abatement from the said sum to be paid for the license to sell sewing machines or accessories, if the same be exercised for less than one year. All licenses issued under this section shall expire on the thirtieth day of April next after the date of their issue.

Fifth. Any manufacturer, person, or agent selling, or offering to sell, or taking orders for the sale of sewing machines or accessories, without having obtained the license or certificate hereinbefore required, shall be deemed guilty of misdemeanor, and, upon conviction thereof, shall be fined not less than one hundred dollars nor more than five hundred dollars, one-half of every such fine to go to the informer.

Sixth. Nothing in this section shall prevent licensed auctioneers or officers of the law, under legal process, from selling second-hand sewing machines, nor prevent any person licensed under this section from dealing in second-hand sewing machines of any manufacture which have become second-hand by having been sold and used in this State previous to the passage of this act, or those which may become second-hand machines after having been sold under the provisions of this section.

Agents for the sale of manufactured implements or machines by retail other than sewing machines.

136. Any person who shall sell, or offer for sale, manufactured implements or machines by retail, or take orders therefor on commission or otherwise, other than sewing machines, unless he be the owner thereof, or a duly licensed merchant, at his regular place of business, who shall have paid a license tax amounting to as much as fifteen dollars, shall be deemed to be an agent for the sale of manufacturered articles, and shall not act as such without taking out a license therefor. No such person shall, under his license as such, sell, or offer to sell, such articles through the agency of another; but a separate license shall be required for any agent or em-

Digitized by Google

ployee who may sell, or offer to sell, such articles for another. For any violation of this section the person offending shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offense.

License to agents for the sale of manufactured implements or machines by retail other than sewing machines.

137. Every agent for the sale of manufactured implements or machines, other than sewing machines, shall pay for the privilege of transacting such business the sum of fifteen dollars, and this shall give to any party licensed under this section the right to sell the same within the county or city in which he shall take out his license; and if he shall sell, or offer to sell, the same in any other county or city of the State, he shall pay an additional sum of ten dollars in each county or city where he may sell, or offer to sell, the same: provided, that any person who shall pay an annual tax to the Commonwealth upon capital actually employed by him in the manufacture of the articles or machines mentioned in this section of not less than thirty dollars per annum, may, without any further sum being paid for the privilege by himself or his agents, employ agents to sell said articles or machines manufactured by him in any of the counties or cities of the State; and the certificate of the treasurer of the county or city in which said tax shall be paid by such person on the capital so employed by him in the manufacture of such articles or machines shall be evidence of the fact of such payment.

License tax on peddlers of manufactured implements and machines other than sewing machines, and on peddlers of cooking stoves and ranges and clocks.

138. Every person engaged in peddling manufactured implements or machines, other than sewing machines, shall pay for the privilege of transacting such business the sum of two hundred dollars; and this shall give to such peddlers the right to sell the same within the county or city in which he shall take out his license, and if he shall sell, or offer to sell, the same in any other county or city of this State, he shall pay an additional sum of one hundred dollars in each county or city where he may sell or offer to sell the same.

Every peddler of cooking stoves or ranges, and every peddler of clocks, shall pay for the privilege of engaging in such business the sum of five hundred dollars, and this shall give to such peddler the right to sell the same within the county or city in which he shall take out his license; and if he shall sell, or offer to sell, in any other county or city of the State, he shall pay an additional sum of three hundred dollars in each county or city where he may sell or offer to sell the same: provided, that any person selling clocks, stoves, and ranges under a merchant's license and delivering the same shall be deemed a peddler under the provisions of this act and subject to the requirements and penalties hereinbefore imposed.

Digitized by Google

Licenses on slot machines.

Sec. 139. (As amended by act approved March 17, 1906.) Any person, firm, or corporation, having on a street, alley, or other place in the city, or on any public road in any county, or in shops, stores, hotels, boarding-houses, depots, public or private rooms, or any other place anywhere in the State of Virginia, a slot machine of any description, into which are dropped pennies or nickels or coins of other denominations to dispose of chewing gum, or other articles of merchandise, or for the purpose of operating musical or other devices that operate on the nickel-in-the-slot principle used for gain, except as a pay telephone, shall pay for every such slot machine or musical or other devices, as the case may be, a license tax of ten dollars per year for the use and benefit of the State, except such vending machines as are used solely for the sale of agricultural products or cigars, on which shall be levied a license tax of three dollars per year for each machine, except also weighing machines, and machines solely for the purpose of selling shoe strings, on which shall be levied a license tax of two dollars per year for each machine: provided, however, that nothing in this section contained shall be construed as permitting any such person, firm, or corporation to keep, maintain, exhibit, or operate any slot machine or other device in the operation of which cigarettes or intoxicating liquors are disposed of or in which the element of chance enters, and it shall not be lawful for any commissioner of the revenue or other officer to issue a license under this section to any such person, firm, or corporation for the keeping, maintaining, exhibiting, or operating of any such slot machine or other device in the operation of which cigarettes or intoxicating liquors are disposed of or in which the element of chance enters, the intent of this section being to license only those machines or devices in the operation of which the element of chance does not enter, and which are not used to dispose of cigarettes or intoxicating liquors.

Any person, firm, or corporation having any such machine, and failing to procure a license therefor, shall be subject to a fine of not less than twenty dollars nor more than fifty dollars for each offense, and such machine shall become forfeited to the Commonwealth..

License on dealers in pistols, dirks. or bowie knives.

140. No person, firm, or corporation, shall sell pistols, dirks or bowie knives without having first procured a license therefor.

Every person, firm, or corporation engaged in the business of selling pistols, dirks, or bowie knives, or who may hereafter engage in said business, shall pay for the privilege of transacting said business a special license tax in the sum of twenty dollars per annum, and no such license shall be issued for any period less than one year, nor shall there be any abatement in any instance of the tax upon such license by reason of the fact that the person or persons so licensed shall have exercised such licensed calling for a period of less than one year. Any person selling pistols, dirks, or bowie knives contrary to the provisions hereof, or who shall in any manner violate the same, shall be deemed guilty of a misdemeanor, and, upon conviction

Digitized by Google

thereof, shall be fined not less than twenty-five dollars nor more than fifty dollars for each offence.

Liquor license.

141. (As amended.) No person, corporation, company, firm, partnership, or association shall, within the limits of this State, engage in the business of rectifying or of manufacturing or distilling malt or alcoholic liquors, other than wine, or sell, or offer to sell, by sample or representation or otherwise, wine, ardent spirits, malt liquors, or any mixture thereof, alcoholic bitters, bitters containing alcohol, or fruit preserved in ardent spirits, either by wholesale, retail, or to be drunk at the place where sold, or in any way, without first having obtained license therefor; nor shall the license confer the privilege of selling in any way, except in the manner herein-

ısert before liquor license on page 69.

(Acts, 1904.)

Chap. 69.—An Act to impose license tax upon gypsies and like strolling companies.

Approved March 7, 1904.

1. Be it enacted by the general assembly of Virginia, That a license tax of two hundred dollars, which shall not be prorated, is hereby imposed on each company of gypsies or other strolling company of persons who receive reward for pretending to tell fortunes, to be paid in each county where such company shall offer to practice any of their craft. Any such company (and every member thereof) who shall practice, or offer to practice, any of their craft without the payment of the license tax required by this act shall be punished by a fine of five hundred dollars.

in ardent spirits, nor breweries from selling beer direct to consumers at their homes.

Licenses required by this section shall be obtained from the county, circuit, or corporation court of the county or city in which the business is to be conducted, except that the license to sell wine, ardent spirits, malt liquor, or any mixture thereof, by retail, upon any steamboat, canal boat, ship. barge, or other vessel at any wharf or landing, or upon any river, creek, sound, or any of the other waters of this Commonwealth (other than vessels regularly engaged in plying the waters of the Atlantic ocean), shall be obtained on the certificate of the county, circuit, corporation, or hustings court of some county or city within the limits and jurisdiction of which such steamboat, canal boat, ship, barge, or other vessel usually plies or is

Digitized by Google

usually stationed and the license to a sample liquor merchant shall be obtained on the certificate of circuit, corporation, or hustings court of some city of the State, but when so obtained the license shall carry the privilege of selling anywhere in the State, the clerk of the court granting the certificate to certify to the genuineness of the license under the seal of the court. Any person, firm, company, corporation, partnership, or association desiring to obtain a license such as is required in any of the cases specified in this section shall make a written application therefor to a commissioner of the revenue of the county or city from the circuit, county, or corporation or hustings court of which a certificate is required. Such application shall state the name of the applicant, the residence of the applicant, the nature of the business for which the license is desired, the place where it is proposed to be prosecuted, and the amount required by law to be paid for the privilege of such license. Upon such application shall be endorsed the certificate of the treasurer of such county or city that the amount so required has been deposited with him by the applicant in gold or silver coin, United States treasury notes, or national bank notes.

When such application has been endorsed by the commissioner of the revenue, "Referred to the corporation court of the city of ———," as the case may be, or when in towns of over five hundred inhabitants, based on the last United States census, in which police protection is afforded, or when application is made by any person, partnership, or corporation owning or operating a hotel at a health resort having a natural mineral spring or situated by the sea or any large body of salt water connected therewith, or when such application is made for license to be exercised in any community in a a county contiguous to a city, though such community be not incorporated. having on the fifteenth day of March, nineteen hundred and three, police protection paid for by the public, and wherein the court upon evidence is satisfied that there is within a radius of one-half of a mile of the place where such business is proposed to be conducted five hundred or more inhabitants, and wherein licenses for the sale of liquor have been granted during the twelve months next prior to the passage of this act: provided, that no part of any city or incorporated town or of any other county shall be included within such radius; or when any application for a license is made by any manufacturer or distiller of alcoholic liquors, such application has been endorsed by the commissioner of the revenue, "Referred to the county court of ——— county." until February first, nineteen hundred and four, and after that time it has been endorsed, "Referred to the circuit court of ——— county," as the case may be, the applicant shall present the application so endorsed to the corporation, county, or circuit court whose certificate is required, and said court shall thereupon hear such evidence as may be introduced for or against the application and hear and determine the question of granting the same. It shall be lawful for any person who may consider that he would be aggrieved by granting such license to have himself entered and made a party defendant to said application and to defend and contest the same. If the court be fully satisfied, upon the hearing of the testimony for and against the application, that the applicant is a fit person to conduct such business,

Digitized by Google

and that he will keep an orderly house, and that the place at which it is to be conducted is a suitable, convenient, and appropriate place for conducting such a business, the court may, upon the execution by the applicant of bond in the penalty of not less than two hundred and fifty nor more than five hundred dollars, with good security, conditioned for faithful compliance with all the requirements of this section, grant such license; and thereupon the commissioner of the revenue shall issue the same in such form as may be prescribed by the auditor of public accounts. In case an application is refused by the court, the applicant shall have refunded to him by the treasurer or other collecting officer the amount of money deposited by him. In all cases except those in this section before provided for, when such application has been endorsed by the commissioner of the revenue, "Referred to the county court of ——— county," until February first, nineteen hundred and four, and after that time it has been endorsed, "Referred to the circuit court of ——— county," the applicant shall present the application so endorsed to the court whose certificate is required, and said court shall thereupon hear such evidence as may be introduced for or against the application, and hear and determine the question of granting the same: provided, however, that in all cases other than those hereinabove excepted, before any application for a license to sell by retail or to keep a malt liquor saloon or an ordinary shall be presented to any county court before the first of February, nineteen hundred and four, or to the circuit court after that time, the applicant shall, in addition to complying with all the other requirements of this section, first advertise his intention of making such application by posting a written notice of such intention at the front door of the courthouse of the county in which the business is proposed to be conducted, and also at the place where it is proposed to conduct the said business, for thirty days next preceding the day on which such application shall be presented to the said county court before the first of February, nineteen hundred and four, or to the circuit court after that time, and no court shall consider any such application until it shall have been first proved to its satisfaction that the notice required by this section has been so posted. It shall be lawful for any person who may consider that he would be aggrieved by the granting of such license to have himself entered and made a party defendant to said application and to defend and contest the same. If the court be fully satisfied upon the hearing of the testimony for and against the application that the applicant is a fit person to conduct such business, and that he will personally superintend the same, and will keep an orderly house, and that the place at which it is to be conducted is a suitable, convenient, and appropriate place for conducting such a business, and one at which police protection is afforded, and if it shall further plainly appear to the satisfaction of the court that a majority of the qualified voters of the district or town in which the privilege is sought to be exercised are in favor of the application, that the sale of ardent spirits at that place will not be contrary to a sound public policy or injurious to the morals or the material interest of the community, the court may, upon the execution by the applicant of bond in the penalty of not less than two hundred and fifty dollars nor more than five hundred dollars, with security conditioned for the faithful compliance

Digitized by Google

with all the requirements of this section, grant such license; and thereupon the commissioner of revenue shall issue the same in such form as may be prescribed by the auditor of public accounts. But if the court shall not be fullly satisfied that all of the requirements of this section have been complied with, it shall refuse to grant the license. Either party to such application shall, until the first of February, nineteen hundred and four, have the right to appeal from the order or judgment of the county court granting or refusing such application during the term at which the application is heard to the circuit court of said county. The judge of such circuit court shall take cognizance of such appeal, and may hear the same, either in term time or in vacation. And if he shall be clearly of opinion that all the requirements of this section have been fully complied with, may grant the license upon the terms herein prescribed; but if such requirements have not been fully complied with, he shall refuse the same, and the decision of such circuit court, or of the judge thereof in vacation, shall be final, and no appeal, writ of error, or supersedeas shall lie thereto. And after February first, nineteen hundred and four, there shall be no appeal from the order of the circuit court on such application. The party of any such proceeding who shall substantially prevail shall, in cases where such applications are contested, be entitled to recover their costs from the opposite parties as in other civil cases. All bonds taken under this act shall contain the waiver of the homestead exemption of the obligors therein. In case an application be finally refused by the court, the applicant shall have refunded to him by the treasurer or other collecting officer the amount of money deposited by him: provided, however, that in any district in which a vote on the proposition of license or on license has been taken and decided affirmatively within the twelve months prior to the application, the court shall presume that the qualified voters are in favor of license: provided, however, that this section shall not be construed as repealing any special act prohibiting the sale or manufacture of ardent spirits in any county, district, or town; nor shall it be construed as allowing licenses to be granted in counties, districts, or towns during such periods as, under the operation of the local-option statutes, the result of elections held thereunder is against the granting of licenses to sell liquor: and, provided further, that any person, firm, or corporation who has heretofore been licensed as a retail liquor dealer, and having on hand a stock of liquor purchased before the passage of this act, who is by the operation of this act prevented from obtaining a renewal of such license, shall have for the period of thirty days after the passage of this act the privilege of disposing of the said stock of liquor at wholesale without being required to take out additional license.

The amount to be paid for a license for the privilege of selling by wholesale wine, ardent spirits, malt liquors, or any mixture of any of them, shall be three hundred and fifty dollars: provided, however, that if any wholesale dealer shall desire the privilege of selling malt liquors only, the specific amount to be paid by him for the privilege shall be one hundred and fifty dollars.

The specific sum to be paid for the privilege of selling by retail wine,

Digitized by Google

ardent spirits, malt liquors, or any mixture of any of them, in the country or in towns or villages of one thousand inhabitants or less, or upon any vessel, shall be one hundred and seventy-five dollars, or in cities or towns or villages exceeding one thousand inhabitants, three hundred and fifty dollars.

The specific sum to be paid for the privilege of keeping an ordinary shall be as follows: In the country or in towns having a population of two thousand or less, one hundred and seventy-five dollars; and in towns or cities having a population of two thousand or more, three hundred and fifty dollars; and in either case there shall be paid an additional sum equal to eight per centum of the annual rent or rental value of the house and furniture used for the purpose of said ordinary up to one thousand dollars of such annual rent or value; and on the annual rent or rental value in excess of one thousand and under two thousand dollars, five per centum of such rental value, and three per centum of such value from two thousand dollars and upwards. Such annual rent and rental value shall be determined by the actual rent of the house and furniture, and may exceed such rent, and if it is not rental property the commissioner shall determine the amount to be paid by what the probable rent would be. The commissioner may require the proprietor or tenant to state on oath what is the amount of such rent, or what would be a fair rent therefor. If the said proprietor or tenant refuse to state the same when so required, he shall pay a fine of five hundred dollars.

Any person who shall for compensation furnish diet for travellers, sojourners, or boarders in his house, or provender for a horse feeding in his stable or on his land (except a drove of live stock and persons attending it), and sell by retail wine, spirituous, or malt liquors, or any mixtures of them, shall be deemed to keep an ordinary, and shall constantly provide the same with diet for travellers, and, unless it be dispensed with by the court, with stabling and provender or pasturage and provender for their horses.

Any person who shall keep an ordinary or hotel without a license shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each day he may continue the same, but where the ordinary or hotel shall be kept open for but part of the year the tax shall be apportioned according to the time it is kept open.

Any person who shall for compensation furnish lodging, diet, and entertainment for travellers, sojourners, guests, or boarders in his house, and sell by retail wine, spirituous, or malt liquors, or any mixture of them, shall be deemed to keep a hotel, and shall constantly provide the same for lodgings, diet, and entertainment for travellers and guests. The amount to be paid for the privilege of keeping a hotel is to be determined as follows:

The specific sum which shall be paid for the privilege of keeping a hotel, which privilege shall include the privilege of selling wine, ardent spirits, and malt liquors in such hotels, to be drunk where sold, and shall include the privilege of selling the same, or any mixture of any of them, by retail, not to be drunk where sold, shall be as follows:

In the country or towns having a population of one thousand or less,

Digitized by Google

there shall be paid the sum of one hundred and seventy-five dollars, and in towns or cities having a population of more than one thousand there shall be paid three hundred and fifty dollars for the privilege; and in either case there shall be paid for this privilege an additional sum of one dollar per room for every room available in said hotel for the lodging and accommodation of travellers, sojourners, boarders, and guests who may patronize said hotel: provided, however, that the State licenses to the keepers of ordinaries or hotels, or to retail liquor dealers, located or whose places of business are situated within one-half a mile of the corporate limits of any city or town, who may be entitled to license under the provisions of this section, shall be the same as is imposed upon such keepers or dealers within the corporate limits of such city or town.

Any person who shall keep a hotel without a license shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each day he may continue the same; but when the hotel shall be kept open for but part of the year the tax shall be apportioned according to the time it is kept open.

The bond taken of a licensed dealer under this section shall be deemed forfeited by his failure to pay any part of the amount required of him by this section, and any portion as to which there is such failure of payment may be recovered of him and his sureties, by motion or suit in any court having jurisdiction, and may moreover be collected by the treasurer in the manner that taxes are collected, and in the discretion of the court his license forfeited.

The amount required by this section to be paid for the licenses herein specified shall not be in lieu of any taxes on personal property actually employed in any of the branches of business specified in this section.

The specific amount which each rectifier shall pay for the privilege of carrying on his business shall be one hundred and fifty dollars, except that a manufacturer of ardent spirits may rectify spirits of his own manufacture without paying any additional sum for such privilege. Each rectifier who shall desire to sell, by wholesale or retail, spirits so rectified by him, shall pay for such privilege the same amount required to be paid by other wholesale and retail dealers in ardent spirits.

Any druggist who desires to sell wine, ardent spirits, or malt liquors, or any mixture thereof, or alcoholic bitters, shall take out a retail liquor dealers' license, and shall, in all respects, be deemed a retail liquor dealer, and be subject to the requirements of this section: provided, the provisions of this section shall not apply to liquor used by any druggist in the preparation of medicine. No alcoholic bitters, whether the same may have been manufactured in this State or elsewhere, shall be sold in this State by any person who has not obtained a license under this section to sell wine, ardent spirits, malt liquors, or any mixture thereof. Any person violating this provision shall be liable in all respects to the same penalties which are imposed by this section for selling wine, ardent spirits, malt liquors, or any mixture thereof, without a license therefor.

Every manufacturer or distiller of alcoholic liquors shall pay for said privilege, at the time his license is granted, a specific sum therefor, to be

Digitized by Google

graduated and classified as follows: The manufacturer who shall mash and distill ten bushels or less per day, thirty dollars; ten bushels and less than twenty per day, fifty dollars; twenty bushels and less than thirty per day, seventy-five dollars; thirty bushels and less than forty-five per day, one hundred and twenty-five dollars; forty-five bushels and less than seventy-five per day, two hundred dollars; seventy-five bushels and less than one hundred per day, two hundred and fifty dollars; one hundred bushels and less than one hundred and fifty per day, three hundred dollars; one hundred and fifty bushels and less than two hundred per day, four hundred dollars; two hundred bushels and less than two hundred and fifty per day, four hundred and fifty dollars; two hundred and fifty bushels and less than three hundred per day, five hundred dollars; and on each one hundred bushels per day in excess of three hundred at the rate of two hundred dollars for each one hundred bushels so mashed per day. The above specific sums shall be paid before commencing his operations, and on payment of such specific sum the manufacturer shall have the privilege of selling the liquors actually manufactured by him in quantities of not less than one gallon at the house where the same is manufactured: provided, further, that all liquors bought shall be taken away at the time bought from the place where sold. The manufacturer of alcoholic liquors by direct fermentation and distillation from pomace or from cider or fruits, where the distillery is run less than three months, shall pay a specific sum of five dollars, but if the distillery is run more than three months and less than six the specific amount to be paid for the privilege shall be twenty dollars, and if run six months or more there shall be paid for the privilege fifty dollars. It shall be the duty of every licensed distiller who manufactures brandy from fruit to furnish the commissioner of revenue a copy of the returns made by him to the internal revenue assessor of the United States, and the commissioner of the revenue shall require said licensed distiller to make affidavit to the correctness of such return. On payment of the above sum the distiller of brandy shall have similar privileges in regard to the sale of brandy manufactured by him to those granted to distillers of whiskey. For the privilege of manufacturing malt liquors there shall be paid fifty dollars, and upon the payment of such specific sum the manufacturer shall have the privilege of selling the products of his brewing in quantities in excess of five gallons at any place within the State of Virginia; and the said manufacturer shall have the additional privilege of selling the products of his brewing in quantities not less than one gallon at the place of manufacture: provided, that any resident manufacturer of wine may have the privilege of selling wine of his own manufacture in quantities not less than one gallon without paying the license tax provided by this section.

The auditor of public accounts shall prescribe a form for licenses required by this section, which forms shall have printed on them in plain letters, at least one inch in length, in words and figures, the year when issued, the month when the license begins and expires, and also the class of license.

Every person obtaining any such license shall post the same in a conspicuous place in his office, if a wholesale liquor dealer; and if a retail liquor dealer or malt liquor saloon-keeper, shall post the same in the most

Digitized by Google

conspicuous place about his bar or place of retailing, and shall expose the same to common observation; and any person failing to keep such license so conspicuously posted shall, on conviction, be fined not exceeding one hundred dollars.

It shall be the duty of the judges of the circuit, county, or corporation courts to give this section, and particularly the provisions thereof in reference to the sale of ardent spirits, wine, malt liquors, or any mixture thereof, in charge to the grand jury at every regular grand jury term of their respective courts, and to send before the grand jury the constables and the commissioner of the revenue, with the view of ascertaining whether any person in their counties, districts, or cities is engaged in the sale of liquors without a license as prescribed in this section.

No person shall sell wine, ardent spirits, or malt liquors, or any mixture thereof, by retail upon any steamboat, canal boat, ship, barge, or other vessel at any wharf or landing, or upon any river, creek, sound, or any of the other waters of this Commonwealth, without first having obtained a license therefor in accordance with this section: provided, that the amount required to be paid for such privilege to be exercised upon any such vessel shall be the lowest specific sum required in each case by the provisions of this section to be paid for such privilege: and, provided further, that the provisions of this section shall not apply to any steamship or steamboat which is regularly engaged in plying the waters of the Atlantic ocean.

This section shall not be construed to repeal or in any wise change the provisions of the charter of any town or city in the State touching the granting of licenses.

Any person violating any of the provisions of or failing to comply with any of the requirements of this section shall, unless otherwise provided herein, be deemed guilty of a misdemeanor, and be fined not less than fifty dollars nor more than one hundred dollars for each offence, and in addition he may, in the discretion of the jury, be imprisoned not more than sixty days.

Any person who shall sell, or offer to sell, wine, ardent spirits, malt liquors, cider, or any mixture of any of them, by sample or other representation, or any agent for the sale or collection of orders for wine, ardent spirits, malt liquors, cider, or any mixture of any of them, by sample or description, shall be deemed to be a sample liquor merchant. A sample liquor merchant's license shall be a personal privilege, and shall not be transferable, nor shall any abatement of the sum required to be paid be allowed. Any person, firm, or corporation who shall sell, or offer to sell, in violation of this section, shall pay a fine of five hundred dollars for the first offence and six hundred dollars for each succeeding offence, the informer to receive one-half of the fine so collected. No person, firm, or corporation licensed as a sample liquor merchant under this section shall be authorized to sell, except to some club, person, firm, or corporation licensed under this and the succeeding section.

The amount to be paid for the privilege of doing business as a sample liquor merchant shall be three hundred and fifty dollars, and no person

Digitized by Google

firm, or corporation shall permit any person, except a duly authorized agent or salesman, to sell under their license otherwise than for their exclusive use and benefit. No agent or salesman shall be permitted to sell, or offer to sell, as aforesaid, except he have with him at the time the license granted to the person, firm, or corporation for whom he acts, which license shall state the name of the person, firm, or corporation to whom the license was granted and the name of the agent or salesman using the same, and also a duly executed power of attorney constituting him such agent or salesman, which license and power of attorney shall be exhibited whenever required by any officer of the law or private citizen. For every agent or salesman employed to sell as aforesaid there shall be paid three hundred and fifty dollars. Sales of wine, ardent spirits, malt liquors, cider, or any mixture of any of them, by sample, shall be limited to sales by wholesale. Nothing in this section shall be construed to require any licensed wholesale liquor dealer who has paid his license as such (an amount of not less than three hundred and fifty dollars) to pay an additional amount for selling, or offering to sell, by sample, either by himself or agents: provided, that every such agent shall first apply to the court of some city for the certificate hereinbefore required. No person, firm, or corporation shall hire their license or allow the use of the same to any other person, firm, or corporation; and any person, firm, or corporation who shall so hire or allow the use of such license to any other person, firm, or corporation shall forfeit such license; and the person, firm, or corporation using such license shall pay a fine of three hundred and fifty dollars for each offence: provided, that any person licensed as a manufacturer under this section may sell by sample, either in person or through his agents, provided the sales be by wholesale.

Nothing in this section shall be construed as licensing any person, firm, or corporation to sell wood alcohol, or any mixture thereof, as a beverage, and the sale of such wood alcohol or mixture thereof as a beverage is hereby prohibited.

Any person who sells alcoholic beverages of any description on Sunday shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not less than one hundred dollars nor more than five hundred dollars, and shall be imprisoned not less than fifteen days nor more than sixty days in jail, and the license at the place where the alcoholic beverages were sold on Sunday shall be revoked.

Any person who shall sell alcoholic beverages to a person under twenty-one years of age shall be deemed guilty of a misdemeanor, and upon conviction shall be fined not less than fifty nor more than one hundred dollars, and the license at the place where the alcoholic beverages were so sold shall be revoked.

Social clubs.

Sec. 142. (As amended by act approved March 12, 1904, Acts 1904, chapter 116.) Any corporation chartered and organized as a social club before the sixteenth day of April, nineteen hundred and three, not then sub-

Digitized by Google

ject to the license laws of this State, which shall desire to keep on hand at its club house or other place of meeting wines, ardent spirits, malt liquors, or any mixture thereof, alcoholic bitters or bitters containing alcohol, or fruits preserved in ardent spirits, to be sold, directly or indirectly, or given away to the members of such corporation, shall, on or before the thirtieth day of April in each year, pay to the treasurer of the county or corporation wherein the club house or other place of meeting of such corporation is located, a tax equal to two dollars for every person who has been a member of such corporation during the preceding year, but the tax shall be one-half of said amount when malt liquors only are sold or given away at such club: provided, the license tax to the State shall not in any case exceed three hundred and fifty dollars. Unless and until the said tax has been paid any person concerned in keeping such wines, ardent spirits, malt liquors, or mixture thereof, alcoholic bitters, bitter containing alcohol, or fruit preserved in ardent spirits, and selling, directly or indirectly, or giving away the same, or any part of the same, to any member or members of such corporation, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined not less than twenty dollars or imprisoned in jail not more than six months, or both.

Any corporation chartered and organized as a social club, and paying the tax above described, shall be entitled to distribute and dispense wines, ardent spirits, malt liquors, or any mixture thereof, alcoholic bitters or bitters containing alcohol, or fruit preserved in ardent spirits, or malt liquors only, as the case may be, to and among its members, without obtaining any license or paying any other further tax, either State, municipal, or county, for the said privilege than is above described: provided, that the said corporation is organized and conducted as a bona fide social club; and provided, further, that no person or corporation shall be entitled by the payment of the tax above prescribed to conduct the business of a wholesale or retail liquor dealer for which a license is required under the existing laws of the State: provided, however, no such club shall hereafter be permitted or chartered in any county or district where local-option prevails.

Upon complaint of any person that any such corporation so chartered as a social club is being conducted, or has been conducted, for the purpose of violating or evading the laws of this State regulating the licensing and sale of liquors, and after service of such complaint on such corporation at least ten days before the hearing of said complaint, the circuit court of the county or corporation court of the city wherein is located its place of business or meeting, or the judge thereof in vacation, shall inquire into the truth of said complaint; and if the court or judge in vacation, shall adjudge that the said corporation is being conducted, or has been conducted, for the purpose of violating or evading the laws of the State regulating the licensing and sale of liquors, the chartered rights and franchises of said corporation shall cease and be void without any further proceedings, and the said corporation and all persons concerned in the violation or evasion of said law shall be subject to the penalties prescribed herein.

No corporation chartered and organized as a social club shall be en-

Digitized by Google

titled to the privileges of this act unless annually, on the first day of the term of the circuit court of the county before and nearest to the month of April for each year, and on the first day of the April term of the corporation court of the city wherein such club is, the president or secretary of such club shall exhibit in open court a list of the active members of such club on that day, and shall satisfy the court that such membership exceeds thirty bona fide members, and that such organization is a bona fide social club and not an organization created or conducted for the purpose of violating or evading the laws of this State regulating the licensing and sale of liquors; and the word "members" wherever used in this act shall not apply to any person under the age of twenty-one years.

No corporation chartered and organized under the laws of this State since the sixteenth day of April, ninteen hundred and three, or at any time under the laws of any other State, district, or county, shall be entitled to sell wines, ardent spirits, malt liquors, or any mixture thereof, alcoholic bitters, bitters containing alcohol, or fruits preserved in ardent spirits, by virtue of any of the provisions of its charter, but any such corporation desiring to engage in the sale of any of said liquors, or any mixture thereof, alcoholic bitters, bitters containing alcohol, shall, before so doing, first obtain a license for such privilege in the manner prescribed by section one hundred and forty-one of an act of the General Assembly of Virginia, entitled "an act to amend and re-enact sections seventy-five to one hundred and forty-seven, inclusive, of an act approved April sixteenth, ninetten hundred and three, entitled an act to raise money for the support of the government and public free schools, and to pay the interest on the public debt, and to provide a special tax for pensions, as authorized by section one hundred and eighty-nine of the Constitution." approved February———, nineteen hundred and four.

Any corporation so chartered and organized since the sixteenth day of April, nineteen hundred and three, violating the provisions of or failing to comply with the requirements of this section and section one hundred and forty-one of the acts aforesaid, shall, unless otherwise provided, be fined the sum of one hundred dollars, and upon conviction shall forfeit its charter and license, which forfeiture shall be adjudged by the court or a justice trying the case, with right of appeal from the judgment of the justice to the corporation court of the city or the circuit court of the county, as the case may be. Any officer, member, or employee of such last-mentioned corporation violating the provisions of, or failing to comply with the requirements of, this section and section one hundred and forty-one, or either of them, shall be deemed guilty of a misdemeanor, and be fined not less than fifty nor more than one hundred dollars for each offence, and in addition may be imprisoned not more than sixty days.

Any officer, member, or employee of such last-mentioned corporation, who sells alcoholic or spirituous beverages of any kind or description on Sunday shall be guilty of a misdemeanor, and upon conviction shall be fined not less than one hundred dollars nor more than five hundred dollars for each offence, and shall be imprisoned not less than fifteen nor more than sixty days in jail, and the charter and license of the corporation shall be

Digitized by Google

declared forfeited, as hereinbefore provided. No license shall be granted to any such last-mentioned corporation to sell wine, ardent spirits, malt liquors, or any mixture thereof, alcoholic bitters, bitters containing alcohol, or fruits preserved in ardent spirits in any city, town, county, or magisterial district in which local-option prevails, or in which a dispensary has been established or license refused under section one hundred and forty-one aforesaid.

No game of chance or slot machine shall be played, permitted, or kept in the club house of any such last-mentioned corporation, and the same shall be open to inspection by the police at any and all times. Any officer, member, or employee of any such last-mentioned corporation permitting any game of chance or slot machine to be played or kept at the club house of the corporation shall be fined not less than fifty nor more than one hundred dollars for each offence, and may be imprisoned not more than sixty days and the charter and license of the corporation of which he is an officer, member, or employee, shall be forfeited as hereinbefore provided.

When any such last-mentioned corporation is located in a city or town, it shall pay to the said city or town the same license tax for the conduct of its business that is paid by saloons in said city or town: provided, however, that any bona fide fraternal or benevolent association, society or lodge, well known and recognized as such in this State and other States, organized and existing in this State prior to the said sixteenth day of April, nineteen hundred and three, a subordinate division, branch, or lodge of which has been, or may hereafter be, chartered as a social club, association, or lodge, desiring to keep liquors at its club house or other place of meeting, to be sold or given away to the members of the corporation, shall be subject to those provisions of this act relating to social clubs chartered and organized prior to the said sixteenth day of April, nineteen hundred and three, and shall not be subject to the provisions of this act relating to social clubs chartered and organized since that date.

All acts or parts of acts inconsistent with this act are hereby repealed.

General Provisions.

Sec. 143. When any incorporated company, firm or person is engaged in more than one business, which is made by the provisions of this act subject to taxation, such incorporated company, firm, or person shall pay the tax provided by law on each branch of its or her business.

Sec. 144. Any corporation, except as otherwise expressly provided in this act, feeling aggrieved by the assessment made by the State Corporation Commission of its property or franchise, under the provisions of this act may have such right of appeal as may be provided by law.

Every such company, corporation, firm, or person which shall fail to make the reports required in the preceding sections within the time prescribed shall, unless a different penalty is hereinbefore prescribed for such failure, be liable to a fine of not less than five hundred dollars, nor more than two thousand five hundred dollars. The said fine to be imposed and judgment entered therefor by the State Corporation Commission, after thirty days' notice to any such defaulting corporation to appear before said com-

Digitized by Google

mission, and to show cause, if any, against the imposition of such fine, subject to appeal to the Supreme Court of Appeals of Virginia.

It shall be the duty of the *State Corporation Commission* to prepare and furnish to the several *corporations* required to make reports under this act forms for such reports, which said *corporations* shall use in making the reports required of them.

Any such company, corporation, firm or person required by this act to pay its or his taxes directly into the State treasury, failing to pay said taxes into the treasury within the time herein prescribed shall incur a penalty thereon of five per centum, which shall be added to the amuont of said taxes.

The auditor of public accounts shall deliver a bill for said taxes and penalty to the treasurer of any county or city in which the company, corporation, firm or person, may have any property belonging to it or him, and said bill shall have the force and effect of an execution.

The treasurer may distrain and sell any personal property of such company, corporation, firm or person, and shall pay the amount of the taxes and penalty into the treasury within ten days after he has collected the same. The auditor of public accounts shall require the treasurer to whom such bill is delivered to execute a bond in such penalty as he deems sufficient and with security to be approved by him, conditioned for the faithful discharge of his duty in collecting and paying into the treasury such taxes and penalty. The compensation of such treasurer for collecting and paying in said taxes and penalty shall be five per centum of the aggregate of said taxes and penalty, and shall be paid by such corporation, company, firm, or person.

School taxes to be separately assessed and paid in money.

Sec. 145. All taxes assessed on property, real or personal, by this act, and by it dedicated to the maintenance of the public free schools of this State, shall be paid and collected only in lawful money of the United States, and shall be paid into the treasury to the credit of the free school fund and shall be used for no other purposes whatsoever. And to this end the auditor of public accounts shall have the books of the commissioners of the revenue prepared with reference to the separate assessments and collection of said school tax, and the treasurers of the several counties and cities of the Commonwealth shall have the tax bills in their respective counties and cities so made out as to specify the amount of tax due from each tax-payer to the said public free school fund, including the capitation tax and school taxes of whatever kind or nature, and to keep said capitation tax and school taxes separate and distinct from all other taxes or revenues so collected by him and forward the same thus separate and distinct to the auditor of public accounts, which shall be kept separate and distinct by him from all other taxes or revenues until paid the public free schools.

Sec. 146. All acts and parts of acts, inconsistent with the provisions of this act, are hereby repealed.

Sec. 147. This act shall be in force from its passage.

Digitized by Google

Fertilizers.

An Act amending and re-enacting sections 2, 4, 5, 6, 7, 8 and 10 of an act e titled an act to protect and advance agriculture by regulating the sale a purity of commercial fertilizers, and the guarantee and condition up which they are to be sold, and fixing the penalties incurred for violati of the same, approved February 24, 1890, as amended by an act a proved March 8, 1894, as amended by an act approved March 5, 1896, amended by an act approved December 22, 1897.

Approved December 28, 1899.

1. Be it enacted by the General Assembly of Virginia, That sections 4, 5, 6, 7, 8 and 10, of an act entitled an act to protect and advance agricult by regulating the sale and purity of commercial fertilizers and the guaran and condition upon which they are to be sold, and fixing the penalties i curred for violation of the same, approved February twenty-fourth, eighte hundred and ninety, as amended by an act approved March eighth, eighte hundred and ninety-four, as amended by an act approved March fifth, eighte hundred and ninety-six, as amended by an act approved December twenty-tw eighteen hundred and ninety-seven, be amended and re-enacted so as to re as follows:

Sec. 2. It shall be the duty of every manufacturer of, or dealer in co mercial fertilizers, annually, before the same are offered for sale in this Sta to pay to the Commissioner of Agriculture the sum of fifteen cents per to as an inspection and license fee, and at the same time shall make a reque for tags therefor; whereupon it shall be the duty of the Commissioner Agriculture to issue tags to parties so applying, stating that all charges spec fied in this section have been paid, and the Commissioner of Agriculture b empowered to prescribe a form for such tags, the dealer shall attach a ta to each bag, barrel, or package thereof, which, when attached to said bag barrel, or package, shall be prima facie evidence that the seller has complie with the requirements of this act. Any tags left in the possession of th manufacturer or dealer at the end of the season shall not be used for anothe season, but they shall be redeemable by the Commissioner of Agricultur when presented in unbroken packages or sheets on or before the beginnin of the next year. It shall also be the duty of the said manufacturer o dealer to submit to the Commissioner of Agriculture a written or printe statement setting forth, first, the names and brands under which his sal fertilizers are to be sold, the number of pounds contained, or to be contained in the package in which they are to be put upon the market for sale, an the name or names of the manufacturers and the place of manufacture; second, a statement setting forth the following per centum of the named in gredients which they are willing to guarantee said fertilizers to contain—first, ammonia; second, available phosphoric acid; third, potash soluble in water such statement so to be furnished shall be considered as constituting guarantee to the purchaser that every package of such fertilizer contains no less than the per centum of each ingredient set forth in the statement: pro vided, that the parties taking out license under this act shall be construed

Digitized by Google

as taking the same, subject to the right of the State to impose a further tax upon them during the license year by further legislation.

Sec. 3. Every person proposing to deal in commercial fertilizers shall, after filing the statement above provided for which the Commissioner of Agriculture, receive from the said Commissioner of Agriculture a certificate stating that he has complied with the foregoing section, which certificate shall be furnished by the Commissioner without any charge therefor. The said certificate when furnished shall authorize the party receiving the same to manufacture for sale in this State, or to sell in this State, directly through dealers or agents, the brands named in said certificate. No person who has failed to pay the fee aforesaid, to file the statement aforesaid, and to receive the certificate of authority aforesaid shall be authorized to manufacture or offer for sale in this State commercial fertilizers, and any person so manufacturing for sale in this State, or so dealing or selling without having paid the aforesaid fee, file the aforesaid statement, and receive the certificate aforesaid, except dealers and agents selling or offering for sale fertilizers on which the fee has been paid by and certificate issued to the manufacturers as provided in sections two and three of this act, shall be liable for each violation to a fine not exceeding one thousand dollars.

Sec. 4. All fertilizers or chemicals, or ingredients for manufacturing or composting the same, offered for sale or distribution in this State, shall have printed upon each bag, barrel, or package, in such a manner as the Commissioner of Agriculture may by regulation establish, the guaranteed analysis of such fertilizers or chemical or ingredients as claimed by the manufacturer showing only the per centum of ammonia, available phosphoric acid, and potash soluble in water. The name of the brand, the name of the manufacturer, the place of manufacture, and the number of pounds contained in each bag, barrel, or package in which said fertilizer is put up, which shall be the same as that contained in the statement required to be submitted to the Commissioner of Agriculture: provided, that nothing in this act shall be construed to restrict or avoid sales of acid phosphate, Kainit or other fertilizer material in bulk to each other by importers, manufacturers, or manipulators who mix fertilizer material for sale, or as preventing the free and unrestricted shipment of these articles in bulk to manufacturers or manipulators who mix fertilizers for sale. Any person violating the provisions of this section shall be fined not less than fifty dollars in each case.

Sec. 5. Every person who sells a lot or package of commercial fertilizer or chemical ingredient for manufacturing the same, upon the request of the purchaser, shall draw from the same at the time of its delivery to the purchaser, and in the presence of the purchaser or agent, or, if the seller is not present when a lot or package of commercial fertilizer, or chemical, or ingredient for manufacturing the same, is delivered to the purchaser, then, any duly qualified justice of the county or corporation, who shall be paid by the purchaser twenty-five cents for such services, shall in the presence of the purchaser draw from the same a fair and correct sample, and in the presence of both seller and buyer or justice and buyer, as the case may be, the sample thus drawn shall then be put in a glass or tin vessel and securely sealed, and there shall then be placed on said vessel a label, and on said label shall be

Digitized by Google

inscribed a certificate signed by both parties, setting forth that the enclosed sample is a fair and correct sample, and the vessel shall then be packed and forwarded to the Commissioner of Agriculture, and the Commissioner of Agriculture, on the analysis of said sample, shall forward one copy to the seller and one copy to the purchaser of the said fertilizer. If the analysis of any fertilizer obtained through an inspection, or in the manner above provided, shall fall ten per centum in value below the value of the manufacturer's guaranteed analysis, the Commissioner of Agriculture shall forbid the further sale in this State of said fertilizer, and the purchaser shall be entitled to recover of the manufacturer or seller the purchase money thereof: provided, the purchase money has been paid by him, and the seller shall be debarred from the recovery of the purchase price of said fertilizer, if the same is then upaid, but an appeal shall lie from the decision of the Commissioner of Agriculture to the Board of Agriculture, who shall give due notice to the manufacturer or seller, and a hearing with full opportunity to produce evidence before them. The decision of the Board of Agriculture shall be final.

Sec. 6. The Commissioner of Agriculture shall have full control of the inspection and analysis of fertilizers. He shall by and with the advice and consent of the Board of Agriculture appoint as many inspectors of fertilizers as may be necessary, including one from each of the five grand divisions of the State, but not more than one from any congressional district, that the salary of each inspector shall not exceed seventy-five dollars per month for the time employed and expenses while so employed, and shall adopt all needful rules and regulations (not inconsistent with this act) as in the said Commissioner's judgment may be best for carrying out the provisious thereof. but all such rules and regulations shall be approved by the said Board. He shall endeavor to obtain fair samples of all brands of fertilizers offered for sale in this State, and shall have same analyzed by the official chemist of the department and shall publish said analysis for the information of the farmers. The copy of said official chemist's analysis of a fertilizer or chemical, when certified to by him, shall be admissible as evidence in any court of this State on the trial of anything involving the merits of said fertilizer.

Sec. 7. The Board of Agriculture shall have full and absolute control of all money arising from the fee aforesaid, and shall adopt all needful rules and regulations providing for the collection and disbursement of said fees, and shall require the same to be deposited with the treasurer of the State, and to be drawn therefrom upon warrants issued by the auditor of the State, out of which shall be paid the expense of carrying out the provisions of this act, including a commission of two per centum to the Commissioner of Agriculture for collecting and disbursing said fees: provided the total amount of commissions so received shall not, together with the salary allowed by law, exceed the sum of two thousand dollars. And any surplus of said funds shall be used by the said Board of Agriculture for carrying on experiments on the nutrition and growth of plants with a view to ascertain what fertilizers are best suited to the various crops of the State, and whether other crops may not be advantageously grown on its soil; and reporting, publishing and disseminating the result of such experiments.

Digitized by Google

Sec. 8. The Commissioner of Agriculture shall give a good and sufficient bond in the sum of thirty thousand dollars for the faithful performance of his duty and shall keep a correct and faithful account of all fees received and certificates issued by him, showing from whom the fees were received, and, as far as practicable, for what fertilizers the certificates were intended to be used, and shall make a quarterly report of receipts and disbursements to the Board of Agriculture and the amount of money arising under this act. The said Board of Agriculture shall make report annually to the governor accompanied by detailed statements of all its receipts and disbursements.

Sec. 9. The term "Commercial fertilizer" or fertilizers, where the same are used in this act, shall not be held to include lime, land plaster, ashes or common salt, or tobacco stems, ground and unground. All fertilizers sold or offered for sale in violation of this act shall be seized by the Commissioner of Agriculture or his agents; shall be delivered to the officer of the court having jurisdiction of the offence, and said fertilizers shall be subject to the disposition made of the same by said court. All violations of the provisions of this act shall be prosecuted and punished as violations of the revenue law of this State are prosecuted or punished.

Sec. 10. All acts and parts of acts inconsistent with this act are hereby repealed.

2. This act shall be in force from its passage.

Digitized by Google

Digitized by Google

ABSTRACT FROM THE CODE.

PRESCRIBING GENERAL PROVISIONS IN RELATION TO COMMISSIONERS OF THE REVENUE, AND THE ASSESSMENT OF TAXES ON PERSONS, PROPERTY, INCOME; THE PROCUREMENT OF LICENSES, &c.

Sec. 448. *Numbers of the commissioners of the revenue; when and how districts changed; voters in a city not to vote for commissioners of a county.*—(As amended December 10, 1903.) There shall be four commissioners of the revenue for each of the counties of Bedford, Franklin, and Pittsylvania; three for each of the counties of Carroll, Grayson, Halifax, Hanover, Patrick, Smyth, Tazewell, Campbell, and Lee; two for each of the counties of Accomac, Albemarle, Amherst, Bath, Botetourt, Brunswick, Buchanan, Buckingham, Charlotte, Chesterfield, Culpeper, Cumberland, Dickenson, Dinwiddie, Fairfax, Floyd, Frederick, Fluvanna, Henry, Henrico, Louisa, Lunenburg, Madison, Mecklenburg, Montgomery, Nansemond, Nelson, Norfolk, Nottoway, Orange, Prince William, Russell, Roanoke, Scott, Southampton, Spotsylvania, Sussex, Stafford, Washington, Wise, and Wythe; one for each magisterial district in the counties of Augusta, Fauquier, Loudoun, Rockbridge, Rockingham, Alleghany, Caroline, and Shenandoah; one for every other county now existing, or which may be hereafter created, and one for each city; but the voters residing within any city shall not vote for the commissioner of the revenue for the county within the limits of which such city lies. In those counties in which there may be more than one commissioner each shall be for a certain district, the bounds of which shall be as now laid off and established, but the circuit court of any of said counties may, prior to May first in any year, make any change in said district which to it shall seem proper.

Sec. 449. *Jurisdiction of commissioners.*—The jurisdiction, powers and duties of commissioners shall not extend beyond the bounds of their respective counties, districts, or cities, except to grant a license to exercise a privilege which is not local, and which may be exercised in or out of such districts or cities, according to existing laws.

Sec. 450. *Printed forms of land and property books, with instructions, to be furnished by Auditor; expense thereof to be paid out of treasury; disobedience of commissioner punished.*—It shall be the duty of the auditor of public accounts to prepare and forward to the commissioners of the revenue the requisite number of printed forms of the land and property books; and he shall also, by letter or printed circular, give such instructions to said commissioners in respect to their duties as to him shall seem judicious. If any commissioner refuse to obey the auditor's instructions, he shall forfeit not

Digitized by Google

less than thirty nor more than fifty dollars. The expense of such books, circulars, and the postage of all communications to and from commissioners, and from one commissioner to another on the business of his office, shall be paid out of the treasury.

Sec. 451. *Auditor to report misconduct or incapacity of commissioner.*—The auditor shall communicate any instance of the misconduct or neglect of any commissioner, or any evidence of his incapacity, furnished by anything in his office or otherwise, in a letter to the clerk of the court of the county or corporation wherein such commissioner was elected, which letter the clerk shall lay before the court at the first term after it is received.

Sec. 452. *Commissioner entitled to books and papers of predecessor.*—The commissioner shall apply for the official books and papers which his predecessor had to the person in possession thereof, who shall deliver the same on such application and take the proper recipt. Such person failing or refusing to deliver such books and papers, when application shall be made for them as aforesaid, shall forfeit one hundred dollars.

Sec. 453. *When they cannot be obtained, auditor may authorize substitutes to be procured.*—The auditor, upon being informed that any such official books or papers cannot be obtained, may authorize the commissioner to procure substitues therefor. Any clerk furnishing the same shall be paid therefor such fees out of the treasury as he might by law charge an individual for similar services.

Sec. 454. *Duties, compensation, and liabilities of commissioners for cities.*—The duties, compensation and liabilities of commissioners of the revenue for cities shall be the same as are defined and prescribed by this chapter for commissioners of the revenue for counties, so far as the same may be applicable to said cities and not inconsistent with the constitution of this State and the laws thereof.

Sec. 455. *When commissioners to commence assessments.*—The commissioner for each district in the several counties, and the commissioners for each city, shall commence annually, on the first day of February, or at such time as the auditor shall desiginate, and proceed without delay to ascertain all the real estate in his county, district, or city, as the case may be, and the person to whom the same is chargeable with taxes on that day.

Sec. 456. *What real estate to be taxed; lien for taxes and levies, enforceable in equity, value of lands fixed by assessors not to be changed, except, &c.*—(As amended by act approved February 14, 1901.) All real estate, except such as is exempted by the following section, shall be subject to such annual taxation as may be prescribed by law, and there shall be a lien on such real estate for the payment of the taxes and levies imposed thereon, hereafter assessed, prior to any other lien or encumbrance thereon; which lien, in addition to existing remedies for the collection of taxes and levies, shall be enforcible by suit in equity; and there shall be a

Digitized by Google

further lien upon the rent of said real estate, whether the same be in money or in kind, for taxes of the current year. The value of lands and lots, as ascertained in pursuance of the provisions of chapter twenty-three, and the ascertained value of the new grants which may hereafter be entered and assessed shall not be changed, except to allow the addition of the value of improvements, or a total or partial deduction of the value of such improvements.

Sec. 457. *What real estate exempt from taxation.*—(As amended by act approved December 10, 1903.) The following real estate, and no other, shall be exempt from taxation, State and local:

(a) Real estate directly or indirectly owned by the State, however held, and real estate lawfully owned and held by counties, cities, towns, or school districts used wholly and exclusively for county, city, town, or public school purposes.

(b) Buildings with land they actually occupy, lawfully owned and held by churches or religious bodies and wholly and exclusively used for religious worship, or for the residence of the minister of any such church or religious body, together with the additional adjacent land reasonably necessary for the convenient use of any such building.

(c) Private family burying-grounds not exceeding one acre in area, reserved such by will or deed, or shown by other sufficient evidence to be reserved as such and so exclusively used, and public burying-grounds and lots therein exclusively used for burial purposes and not conducted for profit, whether owned or managed by local authorities or by private corporations.

(d) Buildings with the land they actually occupy, wholly devoted to educational purposes, belonging to and actually and exclusively occupied and used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise owned by individuals or other corporations, together with such additional adjacent land owned by said churches, libraries, and educational institutions as may be reasonably necessary for the convenient use of such buildings, respectively; and also the buildings thereon used as residences by the officers or instructors of such educational institutions: provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate, directly or under any guise or pretense whatsoever. But the exemption mentioned in this subsection shall not apply to any industrial school, individual or corporate, not the property of the State, which does work for compensation or manufactures and sells articles in the community in which such school is located: provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(e) Real estate belonging to, actually and exclusively occupied and used by Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

Digitized by Google

(f) Buildings, with the land they actually occupy, belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting-rooms by such association, together with such additional adjacent land as may be necessary for the convenient use of the buildings for such purposes; and

(g) Real estate belonging to the Association for the Preservation of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union.

No inheritance tax shall be charged, directly or indirectly, against any legacy or devise made according to law for the benefit of any institution or other body or any natural or corporate person whose property is exempt from taxation as mentioned in this chapter.

Nothing contained in this chapter shall be construed to exempt from taxation the property of any person, firm, association, or corporation who shall, expressly or impliedly, direct or indirectly, contract or promise to pay any sum of money or other benefit on account of death, sickness, or accident to any of its members or any other persons; and whenever any building or land, or part thereof, mentioned in this section and not belonging to the State, shall be leased or shall be a source of revenue or profit, all of such buildings and land shall be liable to taxation as other land and buildings in the same county, city, or town; and nothing herein contained shall be construed as authorizing or requiring any county, city, or town to tax for county, city, or town purposes, in violation of the rights of the lessees thereof existing under any lawful contract heretofore made, any real estate owned by such county, city, or town, and heretofore leased by it.

Sec. 458. (As amended February 19, 1904.) *Commissioners to show land books to owner or agent, and swear him as to correctness of entry of his land; to verify entries and make proper corrections.*—Each commissioner before making out his land book (and when he takes the list of taxable personal property), shall carry with him the last land book that may be had, and the entry of lands charged to any person resident, or having an agent, within his county, district, or city, shall be shown to such person, or his agent, who shall be required to state, on oath, whether the same be correctly entered; whether any part thereof ought to be transferred to any other person, and if so, to whom, and the nature of the evidence to authorize such transfer; also to state whether any other land within the county, district, or city ought to be charged to such resident or non-resident, describe the same, as well as any of the lands charged to such resident or non-resident, which may not be correctly entered. And the commissioner, upon obtaining such information, shall verify the same by the records of his county or corporation, and if it be found correct, he shall change the entries in his land book accordingly. Any such resident, or agent, failing to comply with such requirement, shall forfeit fifty dollars.

The commissioner shall make his land book alphabetically, and shall write in full the first given name of each tax-payer, and when there are two or more persons of the same family and given name, he shall use some distinguishing sign by which each land owner may be identified. All lands

Digitized by Google

owned by the same person in each magisterial district, town, or city shall be listed consecutively. Any commissioner failing to comply with this section shall forfeit one hundred dollars.

Sec. 459. *Clerks to make out annually, lists of deeds; what lists to contain.*—(As amened by act approved December 10, 1903.) The clerk of every circuit or city court shall annually, on or before the fifteenth of January, make out a list of all deeds for the partition or conveyance of land other than deeds of trust and mortgages made to secure the payment of debts, and shall also make out on a separate sheet at the same time a list of all deeds of trust and mortgages on land as well as deeds of trust on personal property made to secure the payment of debts, which have been admitted to record in the clerk's office of such court within a year ending on the thirty-first day of December next preceding, which first-mentioned list shall state the date of the deed, when admitted to record, the names of grantors and grantees, the quantity of land conveyed, the specified value thereof, and a description of the same; and the last-mentioned list shall state the date of the deed of trust or mortgage, when admitted to record, the name of the grantor, the names of the creditors, and the amount of debt to each secured by the deed of trust or the mortgagee in the mortgage, and the amount of debt secured thereby and the property conveyed in such deed of trust or mortgage: provided, however, that copies of the list last mentioned shall only be furnished to the commissioners of the revenue as provided by section four hundred and sixty-one, and not to the auditor of public accounts, the object of said last-mentioned list being simply to give the commissioners of the revenue the amount of debts secured, so that the same may be listed for taxation in the manner provided by law.

Sec. 460. *Clerks to make out lists of judgments for partition or recovery of lands, and of lands devised.*—(As amended by act approved December 10, 1903.) The clerk of every circuit or city court shall make out a list of all judgments and decrees for the partition or recovery of lands which have been rendered, and of all lands devised by wills, which have been recorded in such court within the same and next preceding year, which list shall state the date of the decree, the land which is the subject of the partition, and between whom, and in what proportion it is divided, and the date of the will containing the devise, when admitted to record, the names of the devisor and devisee, and the description of the land devised.

Sec. 461. *List to be sent by clerks to auditor, and copies delivered to commissioner.*—Every list mentioned in either of the two preceding sections shall, immediately after the fifteenth day of January, be transmitted to the auditor of public accounts, and a copy thereof delivered by the clerk to the commissioner for his county or corporation, or if there be more commissioners than one, the clerk shall deliver to each a copy, or at least so much thereof as relates to lands within his district. If any clerk fail for one month after the expiration of the said year to perform any of the duties required of him by this section, or either of the two preceding sections, he shall for such failure forfeit one hundred dollars.

Digitized by Google

Sec. 462. *Register of land office to furnish to auditor and commissioners abstracts of grants.* (As amended by act approved December 10, 1903.) An abstract shall be made out by the register of the land office on or before the fifteenth day of January of each year, or as soon thereafter as practicable, for the auditor of public accounts, and for each county or corporation, of all grants issued for lands therein from his office within the year ending the thirty-first day of December next preceding. The register shall transmit every such abstract, other than that for the auditor, to the commissioner of the revenue for the proper county or corporation; and where, in any county, there are more commissioners than one, the register shall transmit a copy of the abstract for such county to the clerk of the circuit court for each commissioner therein. The same shall be directed to the proper courthouse and mailed within one month after the expiration of the said year; and the register shall pay the postage and receive credit therefor in his settlement with the auditor.

Sec. 463. *Persons interested may procure and deliver abstracts of grants, etc.*—Any person interested may also procure, at his cost, a statement of any such grant, judgment, decree, or devise, and deliver the same to the proper commissioner.

Sec. 464. *Form of land book.*—(As amended by act approved February 22, 1890.) The commissioner shall make out two land books in such form as the auditor of public accounts may prescribe, in one of which he shall place all white persons charged with taxes on real estate, and in the other all colored persons so charged. And the auditor shall so arrange such books that they shall show in one table the tracts of land, and in a separate table the town lots, and the district, city, or town in which they are located, as follows—to-wit:

Sec. 465. *What the table of lands in counties to contain.*—(As amended by act approved January 16, 1890.) In the table of tracts of land the commissioner shall enter each tract separately, and set forth in as many columns as may be necessary the name of the person who, by himself or his tenants, has the freehold in possession, his place of residence, the nature of his estate, whether in fee or for life, the number of acres in the tract, the name of the tract, if it has a name, and a description of it with reference to contiguous tract, or to the water-courses, mountains, or other places on or near which it lies; the distance and bearing from the court-house; the value of the land per acre, including the buildings; the value of the lands and buildings; the sum included in the value on account of buildings; the amount of tax on the whole tract at the legal rate, and from whom; when and how the owner derived the land, when this is known, with a note and explanation of any alteration made showing why and upon what authority it was made. *The land book shall be made out by magisterial districts, and the commissioner shall make therein a summary showing in each magisterial district the number of acres; the value of buildings thereon; the value of the land, including buildings; the tax assessed on such land and buildings for the support of government, and tax assessed thereon for support of public*

Digitized by Google

schools; the total of these taxes; the levies assessed thereon for county free school purposes; the levies for district free school purposes; the total county and district levy for school purposes, and amount of levy for county purposes; and the said book shall also show the aggregate number of acres in the magisterial districts comprising said commissioner's district; the value of the buildings thereon; the value of land, including buildings; the State tax for the support of government and the tax for support of schools, and the aggregate of such taxes; the levies for county school purposes, the levies for district school purposes, and the total of these levies, and the levies for county purposes.

CHAP. 50.—*An act to amend and re-enact section* 437 *a of an act approved December* 10, 1903, *amending and re-enacting chapter* 23 *of the Code of Virginia, in relation to the assessment of lands and lots, so that said section shall apply to and provide for the assessment of standing timber trees, and to make the same restrospective as to certain assessments.*

Approved February 21, 1906.

1. Be it enacted by the General Assembly of Virginia, That section four hudred ad thirty-seven a of chapter twenty-three of the Code of Virginia in relation to the assessment of lands and lots, as the same was amended and re-enacted by an act approved December ten, nineteen hundred and three, be, and the same is hereby, amended and re-enacted so as to read as follows:

Sec. 437 a. The several commissioners of the revenue of this State shall, on or before the first day of August, ninteen hundred and three, and every second year thereafter on or before th fifteenth day of May, specially and separately assess at the fair market vadue all mineral lands, and the improvements, fixtures, and machinery thereon, and all standing merchantable timber trees heretofore or hereafter sold and conveyed to parties not owning the surface within their respective districts, and shall enter the same on the land books of their respective districts separately from other lands charged thereon, and shall extend the taxes upon said lands, improvements, fixtures, and machinery, and said standing merchantable timber trees, assessed as aforesaid at the rate fixed by law upon tangible property.

The commissioner, in assessing mineral lands, shall set forth upon the land book the area and the fair market value thereof, first, of such portion of each tract as is improved and under development; second, the fair market value of the improvements, fixtures, and machinery upon each tract; and third, the area and the fair market value of such portion of each tract as shall not be under development; and in assessing standing merchantable trees he shall set forth the number, description or kind of timber and the fair market value thereof. If the surface of the land is held by one person, and the standing merchantable timber trees, or the coal, iron, and other minerals, mineral waters, gas or oil under the surface be held by another person, the estate therein of each, and the relative fair market value of

Digitized by Google

their respective interest, shall be ascertained by the commissioner. If the surface of the land and the coal, iron, and other minerals, mineral water, gas or oil under the surface be owned by the same person, the commissioner shall ascertain the fair market value of the land, exclusive of said coal, iron, other minerals, mineral waters, gas or oils; and also ascertain in addition the fair market value of the said coal, iron, other minerals, mineral waters, gas, and oils, and shall assess each at such ascertained values, stating separately, however, in every case the value of the surface of the land and the value of the said coal, iron, other minerals, mineral waters, gas, and oils under the surface.

And every such assessment as is herein provided for, heretofore made by any commissioner in this State, shall nevertheless be valid and binding in so far as it would be valid and binding, had it been made after this act goes into effect.

The several commissioners shall, on or before the first day of August, nineteen hundred and three, and on or before the fifteenth day of May in every second year thereafter, certify a copy of such assessments made in their respective districts of mineral lands and mineral rights as aforesaid to the State Corporation Commission, with the name and postoffice address of each person, firm or corporation in whose name any such lands or interest therein shall have been assessed upon the land book of his district with the amount of tax extended thereon. Upon receiving the copy aforesaid the Corporation Commission shall examine into the justice of any such assessments, and if it shall appear to the commission that any tract of land or any part thereof, or the improvements, fixtures, or machinery thereon, or any right or interest in the same, or any part thereof, has not been assessed at its fair market value, the said commission shall direct the attorney for the Commonwealth for the county or corporation wherein such land or interest therein so assessed is situated, or any other special attorney it may designate, to apply in the name of the Commonwealth to the circuit court of the county or corporation court of said city to have said assessment corrected, which court shall have jurisdiction for the purpose.

Any person feeling himself aggrieved by the assessment of his lands or interest therein hereunder may, at any time prior to the first day of February next succeeding, apply to the circuit court of the county or corporation court of the city in which the land lies to have said assessment corrected. Said application may be made either by motion in open court or by filing a petition in the clerk's office of said court, setting forth the lands or mineral rights on which the assessment complained of is made, praying that said assessment may be corrected; and the said court, at its next term after the filing of said petition, shall hear the said cause and enter such judgment as to it shall seem proper. The Commonwealth's attorney and the commissioner of the revenue who made the assessment shall be made defendants to such petition or motion, and written notice shall be served upon them at least five days prior to the day fixed for the hearing of such motion or petition. Continuances of the hearing of said motions or petitions may be granted for good cause. The proceedings upon

Digitized by Google

any such application shall conform to section four hundred and forty-four of the Code of Virginia, and all amendments thereof, except so far as in conflict herewith: provided, that the Commonwealth and the person whose property is assessed shall have the right of appeal from the decision of said circuit or corporation court to the Supreme Court of Appeals. The said State Corporation Commission, for the purpose of this act, may make, or cause to be made, such examination of the said lands or improvements, fixtures, and machinery thereon as it may deem necessary, and may summon and compel the attendance of witnesses, and call for such information, and require the production of such books and papers as it may deem necessary in the premises.

2. In view of the fact that there are now pending in some of the courts of the Commonwealth proceedings for the purpose of invalidating certain assessments of standing timber trees heretofore made, an emergency is hereby declared to exist for making this act immediately operative, and it shall therefore be in force from the date of its passage.

Sec. 466. *What the tables of town lots to contain.*—(As amended by an act approved January 26, 1898.) In the table of town lots he shall enter separately each lot, and shall set forth in as many separate columns as may be necessary the name of the person, his residence and estate, as in the table of tracts of land. The commissioner shall set forth in other columns the number of each lot in the town, with the name of the town, if not previously placed in the caption or heading of the table, a description, where the person does not own the whole lot, of the part which he owns, the value of the buildings on the lot, the value of the lot including buildings, the amount of tax at the legal rate, and like notice of the source of the title, and explanation of alteration as in the table of tracts of land: provided, however, that the commissioner of revenue of Pulaski county, when assessing or listing for taxation the town lots in the town of Pulaski, in said county, shall in addition set forth in other columns the number of each lot in the town and the number of the section or block in which it is located.

Sec. 467. *Changes to be noted in land book by commissioner.*—Such changes as may happen within the county, district, or city of any commissioner shall be noted by him in his land book, and for each failure to make explanatory notes of such changes, and showing why and upon what authority such changes were made, the commissioner shall forfeit not less than twenty nor more than one hundred dollars, and in addition thereto may have his pay suspended until such notes are so made.

Sec. 468. *Commissioner to enter lands appearing on register's abstracts, and assess their value.*—He shall enter in the said book and assess the value of all lands in his county, district, or city appearing by the register's abstract to have been granted. If he fail to enter any grant (mentioned in the register's abstract) on the first land book made out after the abstract shall have been received by him, he shall for such failure forfeit twenty dollars to the Commonwealth, and a like sum to the grantee, which shall be recoverable in a separate proceeding.

Digitized by Google

Sec. 469. *Real estate sold for taxes to be noted on land book; when owner may redeem.*—When real estate is sold to individuals for taxes, or is purchased for the Commonwealth for taxes, the commissioner shall note on his land book the number of acres sold, and to whom, but shall continue the whole tract of land upon his land book in the name of the former owner until the purchaser obtain a deed therefor, or until the owner shall redeem the same from the Commonwealth. The owner shall not be permitted to redeem the same until he shall produce evidence to the auditor that he has paid all taxes due upon said land which have accrued subsequent to said sale.

Sec. 470. *Lands on list to be transferred and charged.*—The lands appearing on the lists or statements mentioned in sections four hundred and fifty-nine, four hundred and sixty, and four hundred and sixty-two shall be transferred accordingly on the land book, and charged to the person to whom the transfer is made or the grant has issued.

Sec. 471. *How land divided among several owners to be assessed; how assessment corrected if owner dissatisfied.*—When a tract or lot becomes the property of different owners in several parcels, the value at which the whole had been assessed shall be divided by the commissioner among the several parcels, having regard to the value of each parcel compared with that of the whole tract or lot, and the tax upon the whole shall be apportioned accordingly among the owners of the different parcels. If any person interested shall be dissatisfied with such apportionment he may apply to the commissioner to make a re-assessment, and the commissioner shall make the same according to the best of his skill and judgment. Any person feeling himself aggrieved by such re-assessment may apply to the court of the county or corporation to review the commissioner's decision, which court may affirm the same or order it to be corrected. Ten days' notice shall be given, in writing, to the parties in interest, or such of them as may be in the county or corporation before the commissioner shall proceed to make such re-assessment, or before such application shall be made to the court to review the commissioner's decision.

Sec. 472. (Repealed by an act approved December 10, 1903.)

Sec. 473*Commissioners to correct mistakes in their books.*—Every commissioner, in making out his land book, shall correct any mistakes made in any entry therein. But land which has been correctly charged to one person shall not afterwards be charged to another without evidence of record that such charge is proper.

Sec. 474. *When owner dies, how lands to be charged; while charged to the estate, personaly liable for tax.*—When the owner dies intestate, the commissioner may ascertain who are the heirs of the intestate, and charge the land to said heirs. When the owner has devised the land, the commis-

Digitized by Google

sioner may change the same to such persons as may be beneficially entitled thereto under the will. If, under the will, the land is to be sold, it shall contiue charged to the decedent's estate until a transfer thereof. While it continues charged to the estate the personal property shall be liable for the tax on all so charged, and subject to distress or other lawful process for the recovery of the same. Any assets in the hands of the personal representatives of the decedent shall be likewise liable therefor.

Sec. 475. *When lands in one place are assessed in another; how error corrected.*—If land lying in one district or city be erroneously assessed in another, the commissioner on whose book it is erroneously assessed shall certify the owner's name, and the quantity, description, and value of the land to the proper commissioner, who shall enter the same on his book and charge the tax thereon, and the commissioner on whose book it was erroneously entered shall strike the same therefrom upon being informed of the entry thereof by the proper commissioner.

Sec. 476. *Lands lying in different districts of different counties; how assessed.*—Where a tract of land containing more than two thousand acres lies partly in one county and partly in another, the quantity in the respective counties shall be estimated and entered by the commissioner of the county, or if there be more than one, by the commissioners of the districts, respectively, in which it lies; and where a tract containing two thousand acres or less lies partly in one county and partly in another, it shall be entered by the commissioner of the county, or if there be more than one, by the commissioner of the district in which the greater part thereof lies; but the entry and payment of taxes in the county where any part thereof is situated shall, for such time, be a discharge of so much of the taxes as may be so charged and paid. When new buildings and enclosures, other than farm fences, are erected of the value of one hundred dollars or more, upon the part of the land lying in the county in which it is not assessed, the commissioner on whose book it is entered shall assess and add the value of such buildings and enclosures as in other cases.

Sec. 477. *When lying in different districts of the same county; how assessed.*—Land lying partly in one district and partly in one or more districts of the same county shall be entered by the commissioner of the district in which the greater part lies. When new buildings and enclosures, other than farm fences, are erected of the value of one hundred dollars or more, upon that part of the land lying in the district or districts in which it is not assessed, the commissioner on whose book it is entered shall assess and add the value of such buildings and enclosures as in other cases.

Sec. 478. *When lying in different counties, and a part is sold; how assessed.*—Where land which lies partly in one county and partly in another is assessed in the county in which the greater part lies, if the owner thereof shall convey that portion (or any part thereof) lying in the county wherein the same is not assessed, the commissioner of the latter county

Digitized by Google

shall enter upon his land book what is so conveyed, and certify the owner's name, and the quantity, description, and valuation thereof, to the commissioner of the county or district wherein the whole was before assessed, who shall strike the part so conveyed from his land book.

Sec. 479. *Omitted lands; how re-entered and assessed.*—When the commissioner ascertains that there is any patented land in his district which has not before been entered on his book, or after being entered has from any cause been omitted for one or more years, he shall make an entry thereof, and of the name of the owner; and if there be no re-assessment of the value thereof, he shall proceed to make such assessment to the best of his judgment by reference to the assessed value of contiguous lands similarly situated; and shall charge on the land which he so enters taxes at the rate imposed by law, for each year in which the land was not before entered in such book, from the year eighteen hundred and thirty-two, inclusive, if the patent emanated before that time, and if it did not, then from the date of the patent, together with the lawful interest on each year's tax. Any commissioner failing to make such entry and assessment shall forfeit twenty dollars.

Sec. 480. *Purchaser to be charged with tax only from date of title, as to forfeited lands west of the Alleghany mountains.*—The preceding section shall not, however, be construed to subject a *bona fide* purchaser of such lands to the arrears of said tax, except from date of his title thereto. Neither shall it be construed to release any lands west of the Alleghany mountains which have been forfeited, or which may be liable to forfeiture for not having been entered on the land book and charged with taxes prior to the said year eighteen hundred and thirty-two.

Sec. 481. *Commissioner to assess value of any building not already assessed.*—The commissioner, before making out his land book, shall assess the value of any building and enclosure not theretofore assessed, whether old or new, found to be of the value of one hundred dollars and upwards. The value thereof shall be added to the value at which the land was before charged.

Sec. 482. *How new buildings assessed.*—New buildings shall be assessed, whether entirely finished or not, at their actual value at the time of assessment.

Sec. 483. *Repairs and additions.*—Any building and enclosure, as aforesaid, which may have been increased in value to one hundred dollars or upwards, by repairs or additions thereto, shall be assessed in the same manner as if they were new.

Sec.484. *Building when injured or destroyed, their value to be reduced.*—When, from natural decay, or other causes, any building and enclosure, as aforesaid, which have been assessed, shall be either wholly de-

Digitized by Google

stroyed or reduced in value below one hundred dollars, the commissioner shall deduct from the charge against the owner the value at which such building and enclosure may have been assessed; and if the value of the building has been impaired by violence to an extent of one hundred dollars or upwards, the commissioner shall assess the said building in its present condition, and reduce the charge for the same to the amount so assessed.

Sec. 485. *How machinery in mining and manufacturing establishments assessed.*—The commissioner, in assessing the value of machinery and other fixtures to real estate, in mining, manufacturing, or similar establishments, shall ascertain the value of all such machinery and fixtures attached thereto, and include the aggregate value thereof as improvement on real estate in the same manner and to the same effect as in the case of buildings and enclosures added to real estate, under the provisions of this chapter: provided, however, that if the machinery and other fixtures aforesaid shall be the property of one person, and the real estate in or upon which the said machinery and fixtures shall be used be the property of another, the said machinery and fixtures shall be assessed and taxed against the owner thereof as personal property, and so listed by the commissioner. For any failure on the part of the commissioner to comply with this or any of the four preceding sections he shall forfeit fifty dollars for each such failure.

Sec. 486. *The commissioner to make three copies of land books; his oath to each.*—The commissioner, after completing his land book, shall make three copies thereof. At the foot of each copy he shall make and subscribe an oath to the following effect: "I, A B., commissioner of the revenue, district number ———, for the county (or corporation) of ———, do swear, that in making out the original book, of which the foregoing is a correct copy, I have, to the best of my knowledge and ability, pursued the laws prescribing the duties of commissioner of the revenue, and that I have faithfully discharged the duties required of me in assessing new entries of and improvements upon tracts of land and lots, and injuries to buildings thereon, and have made all corrections in said book as required by law. So help me God. Given under my hand this ——— day of ———, eighteen hundred and ———.

(A B, Commissioner).

Sworn to and subscribed before me, a justice (or other person authorized to administer oaths) for the county (or corporation) of ———, on the ——— day of ———, eighteen hundred and ———.

———————, J. P."

Sec. 487. *Personal property book; what to be entered therein.*—As amended by an act approved December 10, 1903.) All male persons over twenty-one years of age, not pensioned by this State for military service,

Digitized by Google

all personal estate within this Commonwealth, and the moneys and credits of persons residing therein, whether such moneys and credits, as distinguished from other personal estate and as defined in section four hundred and eighty-nine, be in or out of the Commonwealth (except such personal estate, moneys, and credits as are expressly exempted by law, or are otherwise taxed) shall be entered on the commissioner's personal property book, and shall be subject to such taxation as may be provided by law.

Sec. 488. *What personal property is exempt from taxation.*—(As amended by an act approved December 10, 1903.) The following personal property and no other shall be exempt from taxation, State and local:

(a) Property directly or indirectly owned by the State, however held, and property lawfully owned and held by the counties, cities, towns, or school districts, used wholly and exclusively for county, city, town, or public school purposes, and obligations issued by the State since the fourteenth day of February, eighteen hundred and eighty-two, or hereafter exempted by law.

(b) The furniture and furnishings of buildings, lawfully owned and held by churches or religious bodies, and wholly and exclusively used for religious worship or for the residence of the ministers of any such church or religious body.

(c) The furniture, furnishings, books, and instruments contained in buildings wholly devoted to educational purposes, belonging to and actually and exclusively used by churches, public libraries, incorporated colleges, academies, industrial schools, seminaries, or other incorporated institutions of learning, including the Virginia Historical Society, which are not corporations having shares of stock or otherwise owned by individuals or other corporations; and also the permanent endowment funds held by such libraries and educational institutions, directly or in trust and not invested in real estate: provided, that such libraries and educational institutions are not conducted for profit of any person or persons, natural or corporate, directly or under any guise or pretense whatsoever. But the exemption mentioned in this sub-section shall not apply to any industrial school, individual or corporate, not the property of the State, which does work for compensation or manufactures and sells articles in the community in which such school is located: provided, that nothing herein contained shall restrict any such school from doing work for or selling its own products or any other articles to any of its students or employees.

(d) Personal property, including endowment funds, not invested in real estate, belonging to Young Men's Christian Associations and other similar religious associations, orphan or other asylums, reformatories, hospitals, and nunneries, which are not conducted for profit, but purely and completely as charities.

(e) The furniture and furnishings of buildings belonging to any benevolent or charitable association and used exclusively for lodge purposes or meeting rooms by such association.

(f) Personal property belonging to the Association for the Preserva-

Digitized by Google

tion of Virginia Antiquities, the Confederate Memorial Literary Society, and the Mount Vernon Ladies' Association of the Union.

Sec. 489. *Construction of the revenue laws.*—In the construction of the laws for the assessment and collection of taxes, the rules of construction prescribed in chapter two shall be observed, unless such construction would be inconsistent with the manifest intent of the Legislature; and in addition to the rules of construction therein prescribed, the word "moneys" shall be construed to mean not only gold, silver, and copper coins, but bullion and all notes used as currency. The word "credits" shall be construed to mean all solvent debts, claims, or demands owing or coming to any person, whether the evidence of such debts, claims, or demands be in writing or not, and shall be construed to embrace all moneys and credits constituting capital employed in business out of the State by himself, his agent, or other person for him, to his credit with a bank, firm, or person.

Sec. 490. *When commissioners begin to take lists of persons and property.*—Each commissioner shall begin annually, on the first day of February, unless otherwise directed by the auditor, to discharge the duties prescribed by the following section:

Sec. 491. *What persons and property to be listed for taxation; how beginners in business assessed; tax-payers to give in lists and make oath thereto; how assessments made when a person refuses to furnish list.*—(As amended by an act approved December 10, 1903.) The commissioner shall ascertain and assess all the personal property not exempt from taxation, and all subjects of taxation in his county, district, or city on the said first day of February in each year, and also all male persons of full age and of sound mind residing therein, except those pensioned by this State for military service; and herein shall be included all persons and property removed from one county, district, or city to another between the first day of February and the day on which the commissioner may deliver his books to the officer charged with the collection of taxes; but persons or property assessed in one county, district, or city shall not be assessed in any other for that year: provided, that any person beginning any trade or business after the first day of February of any year shall be assessed from the date of beginning upon the capital used or intended to be used by him in carrying on such trade or business, the same to be ascertained as hereinafter provided, and the tax thereon shall bear such proportion to the whole annual tax as the space of time between the assessment of the same and the first day of February bears to a full year: provided, further, that the money invested in said business shall not be twice taxed as capital for the same year in the same county or city. It shall be his duty to call on every person in his county, district, or city to furnish a list of such property, money, credits, or other subjects of taxation as required by law, and the value thereof. Upon neglect or refusal to give such list, the commissioner, in order to obtain the same, may apply to any officer of this State, or to any

Digitized by Google

officer or agent of a company or firm, or to any person having knowledge thereof or interested therein, to furnish any information such person may have relating thereto. It shall be the duty of the commissioner, in all cases, to administer an oath to any such person to make true answers to such questions as he may ask in relation to any matter about which he is authorized to inquire; and if the same be the person assessed with taxes on the property, the oath shall be as prescribed in section four hundred and ninety-four. A commissioner failing to administer the oath required shall forfeit fifty dollars.

Sec. 492. *By whom property is to be listed; to whom taxed.*—(As amended by an act approved December 10, 1903.) If property be owned by a person *sui juris*, it shall be listed by and taxed to him. If property be owned by a minor, it shall be listed by and taxed to his guardian or trustee, if any he has; if he has no guardian or trustee, it shall be listed by and taxed to his father, if any he has; if he has no father, then it shall be listed by and taxed to his mother, if any he has; and if he has neither guardian or trustee, father nor mother, it shall be listed by and taxed to the person in possession. If the property is the separate property of a person over twenty-one years of age or a married woman, it shall be listed by and taxed to the trustee, if any they have; and if they have no trustee, it shall be listed by and taxed to themselves. In either case it shall be listed and taxed in the county or corporation where they reside; but if they be non-residents of Virginia the said property shall be listed and taxed in the county or corporation wherein such trustee resides. If the property be the estate of a deceased person, it shall be listed by the personal representative or person in possession and taxed to the estate of such deceased person. If the property be owned by an idiot or lunatic, it shall be listed by and taxed to his committee, if any; if none has been appointed, then such property shall be listed by and taxed to the person in possession. If the property is held in trust for the benefit of another, it shall be listed by and taxed to the trustee in the county of his residence (except as hereinbefore provided): provided, that all farming implements, live stock, and other personal property on a farm shall be listed and taxed in the county where such farm is located, and not elsewhere. If the property belong to a company or firm, it shall be listed by and taxed to the company or firm. If the property belong to a corporation, which property is not otherwise taxed, it shall be listed to the corporation by the principal accounting officer and at the principal place of business of such corporation; but if not so listed it shall be listed and taxed in the place where the property is. If the property consists of money, bonds, or other evidences of debt under the control or in the possession of a receiver or a commissioner, it shall be listed by and taxed to such receiver or commissioner, and the clerk of each court shall furnish the commissioner of the revenue with all bonds and funds held by the commissioners or receivers under the authority of the court. If the property consist of money or other thing deposited to the credit of any suit and not in the hands of a receiver, it shall be listed by

Digitized by Google

and taxed to the clerk of the court in which the suit is, and such clerk shall, upon the order of his court, made in term or vacation, withdraw from such deposit the amount of such tax: provided, that funds, credits, or estate in the hands of receiver of a court, or deposited to the credit of a suit, to await adjudication and disbursement upon debts reported in suits or proceedings pending in such court, shall not be listed for taxation. If the property consists of money, bonds, stock, or other evidences of public or private debts in any county or city other than that of his residence or State other than Virginia, it shall be listed by and taxed to the owner thereof; and it shall be the duty of the respective examiners of records of the said judicial circuits, where the respective fiduciaries are appointed or qualified, to report to the respective commissioners of the revenue of the counties or corporation in which said property is liable for taxation, all property held by said fiduciaries to be taxed as provided by law. If the property be listed by and taxed to any person other than the owner, it shall not be delivered to the owner until the taxes thereon are paid or indemnity given to the person in possession for the payment thereof.

NOTE.—The attention of commissioners of the revenue is called to the following acts—to-wit:

AN ACT

Directing to whom notes, bonds, and other evidences of debt shall be taxed.

Approved March 3, 1898.

1. Be it enacted by the General Assembly of Virginia, That all notes, bonds, or other evidences of debt held subject to the order of any court or receiver or commissioner of said court, whether executed for the purchase price of real or personal property, shall be taxed to the clerk of said court or to receiver or commissioner, as the same may be so held or be payable, and shall be exempted from taxation in the name of parties beneficially interested therein.

2. All acts and parts of acts inconsistent with this act are hereby repealed.

3. This act shall be in force from its passage.

AN ACT

To amend and re-enact an act entitled an act to provide for a method for a better assessment of personal property under the control of fiduciaries. and the several courts of the Commonwealth, approved March 4, 1896.

Approved March 3, 1898.

1. Be it enacted by the General Assembly of Virginia, That the act of the General Assembly of Virginia, entitled an act to provide for a method

Digitized by Google

for the better assessment of personal property under the control of fiduciaries and the several courts of the Commonwealth, approved March fourth, eighteen hundred and ninety-six, be amended and re-enacted so as to read as follows:

2. The circuit judge of each judicial circuit of this State shall, upon the passage of this act, select one of the commissioners in chancery of one of his courts, or appoint an additional commissioner in chancery of such court if he deems it advisable, to act and be known as the examiner of records for his judicial circuit. Such examiner of records shall hold office as other commissioners in chancery of said court and discharge the duties hereinafter specified as well as his duties as such commissioner. It shall be his duty annually to examine all causes pending in the courts of his circuit, and the records thereof, and ascertain and report all money, bonds, notes, stocks, shares of stock, capital, capital stock, choses in action, other evidences of debt, and all and every other species of personal property and income subject to taxation under the control of the courts in his circuit, or held by any person, bank, or corporation, subject to the order of such courts, or in the hands of or under the control of receivers, commissioners and fiduciaries appointed by such courts, or appointed by any deed or will. Such examiner of records before entering upon the discharge of his duties under this act shall qualify before some court of record in his circuit, and enter into and acknowledge a bond in the penalty of five thousand dollars, conditioned for the faithful discharge of such duties, and conditioned also for the making good to the Commonwealth of all over-payments of commissions to said examiner as provided in section six of this act, and payable to the Commonwealth of Virginia, and with some solvent person or persons approved by the court appointing him, as surety or sureties.

3. As soon as such examiner of records shall have qualified, he shall proceed to examine, and annually thereafter shall examine, the papers in all pending causes in said courts in his circuit, and the records of such courts, and ascertain what money, bonds, notes, stocks, shares of stock, capital, capital stock, choses in action, other evidences of debt, and other species of personal property and income, subject to taxation, or held by any receiver, commissioner, or fiduciary, or are under the control of said courts, or are held by any person, bank or corporation, subject to the order of such courts; and as soon as such examination is made he shall forthwith make a report thereof to the commissioner of the revenue of the county, city, or town for which such examination is made, *or in which said property is taxable, as provided by law*, in such forms as shall be prescribed by the auditor of public accounts; and thereupon such commissioner of the revenue shall enter upon his personal property books the names of the persons mentioned in said report, and the aggregate amount of property chargeable to each of them as stated in said report, and extend the taxes on such property as in the case of other persons and property entered on said books.

If any person consider himself aggrieved by said report or extension of taxes, such person may apply for correction of such taxes under the provisions of section five hundred and sixty-seven and five hundred and sixty-

Digitized by Google

eight of the Code of Virginia, providing for the correction of erroneous assessment of taxes. No order made in favor of the applicant shall have any validity unless it is stated therein that the attorney for the Commonwealth defended the application for such correction, and that the commissioner of the revenue and the examiner of records were examined as witnesses touching the application, and the facts proved be certified in the order.

4. Any bank, banking-house, corporation or person holding money or evidences of debt, or personal property of any kind, under the control of any court, or to the credit of any cause pending in said court, or to the credit of any receiver, commissioner or fiduciary, shall, upon application, furnish the examiner of records with a statement or list thereof, and any bank, banking-house, corporation or person refusing such statement or list, or failing to furnish the same, shall be liable to a fine of not less than ten dollars nor more than twenty-five dollars for each day's failure to furnish the same after five days' notice to do so.

5. The examiner, in addition to the duties hereinbefore provided for, shall perform and discharge all of the duties imposed upon the examiner of records, under the act entitled "an act to impose additional duties upon the examiner of records of the several judicial circuits with reference to ships, tugboats, barges, boats, and other water craft," approved February the eleventh, eighteen hundred and ninety-eight.

6. The examiner of records shall be entitled to receive as compensation for his services under this act, to be paid in the same manner as the compensation is now paid to commissioners of revenue, one-tenth of one per centum for the first one million and a half dollars of aggregate amount of property assessed under this act, and one-fifteenth of one per centum on all amounts in excess of one million and a half dollars: provided, the said examiner of records shall refund and pay into the treasury the compensation paid him on all property hereafter reported by him that shall be relieved of taxes erroneously assessed thereon.

7. All acts and parts of acts inconsistent with this act are hereby repealed.

8. This act shall be in force from its passage.

AN ACT.

To amend and re-enact an act approved February 11, 1898, *entitled an act to impose additional duties upon the examiner of records of the several judicial circuits, with reference to ships, tug-boats, barges, boats or other water craft.*

Approved March 7, 1900.

1. Be it enacted by the General Assembly of Virginia, That an act of the General Assembly of Virginia entitled an act to impose additional duties upon the examiners of records of the several judicial circuits, with

Digitized by Google

reference to ships, tug-boats, barges, boats, or other water craft, approved February eleventh, eighteen hundred and ninety-eight, be amended and re-enacted so as to read as follows:

Sec. 1. The examiner of records, in addition to the duties now imposed by law under an act approved March the fourth, eighteen hundred and ninety-six, shall annually examine the records, both State and Federal, within their respective circuits with a view of ascertaining and reporting for taxation the value of all ships, tug-boats, barges, boats, and other water craft over five tons burden, with their tackle, rigging, and furniture, and all else that pertains to them, and other like floating property over five tons burden, owned by other than express, steamship, and steamboat companies, or shall ascertain the value of such property from any other source accessible to them.

Sec. 2. As soon as such examination and valuation is made, he shall make report thereof to the commissioner of the revenue of the county or corporation for which such examination is made, in such form as shall be prescribed by the auditor of public accounts, and thereupon such commissioner of the revenue shall enter upon his personal property books, in the names of the respective owners, the valuation so reported of such ships, tug-boats, barges, boats, and other water craft over five tons burden, with their tackle, rigging, and furniture, and all else that pertains to them, and all other floating property over five tons burden owned by others than express, steamship, or steam-boat companies, and assess thereon as if such property had been listed by the individual owners, firms, or corporations. The examiner of records shall have authority to summon before him such owners, firms, or corporations, or their agents, and require them to answer under oath any question touching the ownership or valuation of such property, and should such owner, firm, corporation, or agent refuse to furnish the information requested, such owner, firm, corporation or agent shall be liable to a fine of not less than ten dollars nor more than one hundred dollars to be recovered as other fines due the Commonwealth.

Sec. 3. (As amended by act approved April 2, 1902.) If any person firm, or corporation consider himself aggrieved by such assessment of valuation, the same may be corrected under the provisions of sections five hundred and sixty-seven and five hundred and sixty-eight of the Code of Virginia, and the examiner of records shall be duly summoned as a witness in the case, and no order shall be valid unless it is stated in such order that said examiner was first duly summoned as a witness to be examined touching said application: provided, however, said erroneous assessment has been caused by negligence of said examiner, he shall pay the costs of the application to be exonerated from such erroneous assessment.

2. This act shall be in force from its passage.

Sec. 494. *Commissioners to apply to tax-payers to answer interrogatories; oath thereto.*—(As amended by act of January 8, 1898.) The commissioner, or his duly qualfied deputies, shall, on personal application to each person, firm, and corporation, residing, doing business, or having an office

Digitized by Google

in his district, obtain answers to interrogatories addressed to such person, firm, or corporation not otherwise taxed on its property, in order to ascertain from them all personal estate, money, contracts, and credits which are owned by such person, firm, or corporation and are subject to assessment for taxation under this chapter. The person about to render to the commissioner or his deputies, the information necessary in order to answer such interrogatories shall take and prescribe an oath to the following effect, namely:

I do solemnly swear that the answers which I am about to give to the commissioner and which are to be embodied in the following paper, shall be true, to the best of my knowledge and belief, and that I do not own any property not mentioned in the following answers. So help me God.

And it shall be the duty of such person, firm, or corporation to give a true and perfect answer to each and every interrogatory addressed to him by the commissioner or his deputies. And if neccessary, in order to obtain such answers, the commissioner shall apply in person at least three times to such person, firm, or corporation, and if such answers are not obtained it shall thereafter be the duty of the tax-payer to seek the commisioner, and upon failure to render such answers for a period of thirty days the commissioner, or his deputies, may, upon the best information obtainable by him, ascertain the facts necessary to enter answers to such interrogatories. which he is hereby required to enter.

In case of a firm, the oath shall be taken and interrogatories answered by some one or more members of the firm, and in case of a corporation, the oath shall be taken and interrogatories answered by some officer or agent of the corporation. The auditor of public accounts shall prepare and furnish to the commissioners the blank interrogatories, with the required oath printed in advance of such interrogatories, which oath shall be taken before the commissioner, his deputies, or some other person authorized to administer oaths, and it shall be signed by the tax-payer, and where a person answers the interrogatories for another, he shall make it shall thereafter be the duty of the tax-payer to seek the commissioner, taken shall be delivered to the commissioner, or his deputies and by him filed with the clerk of the county or corporation court, which said oath shall be certified by the commissianer or other officer, before whom said oath is taken.

Sec. 495. *With whom form left in absence of tax-payer; to whom returned; if not returned, how list made out.*—If any person be absent from his residence at the time the commissioner calls, (and there be no one on the premises authorized to act for such person), the commissioner may leave, or cause to be left for such person, at his residence, with some member of his family over the age of sixteen years, or if there be no such person on the premises, may otherwise cause to be delivered to such person proper forms, to enable him to make out the statements aforesaid, verified by affidavit as hereinbefore required, and deliver the same to the commissioner, or deposit them with the clerk of the county or corporation court.

Digitized by Google

as required by the preceding section. And if any person fail to return the form left with him by the commissioner properly made out, before the making out of his books, the commissioner shall proceed to make out such person's list from the best information he can obtain.

Sec. 496. *Commissioners to assess valuation of property; if tax-payer dissatisfied, matter to be arbitrated.*—(As amended by act of January 8, 1898.) The commissioner, or any one of his duly qualified deputies, shall, upon his own view or upon such information as he may obtain or possess, assess a fair cash valuation on all property which appears to be owned by the tax-payer from the answers to the interrogatories as required by the two preceding sections; and where it is practicable, the commissioner, or his deputy, shall read over the answer and interrogatories, with the valuation he may assess, to the person from whom such answers are obtained, or on whose information it is made out, and it shall be corrected, if necessary. If any person consider himself aggrieved by the valuation of the commissioner, or any of his duly qualified deputies, such person and the commissioner shall each choose one discreet voter, to whom shall be referred the matter in controversy, and their decision, or that of an umpire chosen by them, shall be final.

Sec. 497. *Penalty of tax-payer for refusing to answer interrogatories and swear thereto.*—(As amended by act of January 8, 1898.) If any person subject to taxation on personal property, and who is required to furnish answers to interrogatories fail or refuse, upon application, to make such answers and to take an oath to the truth and fairness thereof, he shall forfeit not less than thirty nor more than one thousand dollars for each failure.

Ses. 498. *Tax-payer fined if he refuses to exhibit property; commissioner fined if he takes answers not sworn to.*—(As amended by an act approved December 10, 1903.) If any person refuse to exhibit to the commissioner or to his duly qualified deputies any property mentioned in the answers to the interrogatories or required by this chapter to be taxed in order that a fair valuation thereof may be assessed, he shall pay a fine of not less than twenty nor more than one hundred dollars. No commissioner or any any one of his deputies shall receive any answers as a sufficient return of personal property unless the same be sworn to according to law, under a penalty of five hundred dollars,

And upon complaint to the judge of the circuit or corporation court of the county or corporation, supported by the sworn affidavit of two or more reputable tax-payers, it shall appear to the satisfaction of the court that the commissioner of the revenue of such county or corporation, or any of his deputies, has not complied with the requirements of this and the four preceding sections of this act, or any of them, the judge shall forthwith remove such delinquent commissioner or deputy, and appoint his successor.

Sec. 499. (Repealed May 9, 1903.)

Digitized by Google

Ses. 500. (Repealed May 9, 1903.)

Sec. 501. (Repealed May 9, 1903.)

Sec. 502. *How property of commissioner assessed.*—The commissioner shall make a particular report on oath to the court of his county or corporation of all his property subject to taxes, showing the whole amount chargeable to him therefore. He shall enter the same on his books, with taxes charged thereon, in like manner as to any other person. For failing to perform a duty required by this section he shall forfeit one hundred dollars.

Sec. 503. *Proceedings against persons rendering false lists.*—(As amended by an act approved December 10, 1903.) If any person knowingly render a false list of personal property, choses in action, moneys, credits, capital, income, salary, or other subject of taxation, and swear to such list, it shall be the duty of the attorney for the Commonwealth, upon his own knowledge, or upon information furnished him by any revenue officer of the State, or any other person under oath, to file a petition in the circuit court of the county or corporation court of the city wherein the list was taken, setting forth the total or partial omissions in his list of subjects of taxation, or the false values annexed to any of said subjects, and asking the court to summon the person or persons giving the list to answer the petitions. Upon the summons being duly executed, the court shall inpanel a jury to try the allegations of the petition; and if a verdict be rendered establishing a false list, the court shall render judgment against the accused for double the amount of taxes imposed upon the property so omitted, together with the costs of the proceedings, including a fee of five dollars to the Commonwealth's attorney; and the court shall, moreover, direct the treasurer of the county or city, upon ten days' notice, to sell for cash the said property, or so much thereof as may be necessary to satisfy the judgment aforesaid, with a commission to said treasurer of five per centum upon the amount thereof; and it shall be the duty of said treasurer to make report of the sale to the court, and within twenty days from such sale to pay the taxes so collected into the treasury of the State and to pay the costs to the persons respectively entitled thereto; and any Commonwealth's attorney failing to perform the duties required of him by this section shall be fined not exceeding one hundred dollars. The clerk shall transmit a copy of the report to the auditor of public accounts, who shall charge the treasurer with the amount shown thereby to be due the Commonwealth.

Sec. 504. (As amended February 19, 1904.) *Personal property book; how made out, and what to contain.*—From the list of persons and personal property ascertained as aforesaid, the commissioner shall make two books, in one of which he shall place all white persons charged with capitation tax and tax on personal property, and in the other all colored persons so charged. They shall be in the form prescribed by the auditor of public accounts, and so arranged that the commissioner may set forth in as many

Digitized by Google

separate columns as may be necessary to show the persons chargeable with taxes, alphabetically arranged, with reference to the first letters of each name, giving in full the first given name of each tax-payer; and where there are two or more persons of the same family name he shall use some distinguishing sign by which the tax-payer may be identified, the several subjects of taxation, and the value of each and in a separate column opposite to the name of the persons chargeable with taxes as aforesaid, show the aggregate amount of taxes on all the subjects with which he has been listed. The taxable subjects shall be classified by schedule or otherwise as the General Assembly may from time to time prescribe in the acts imposing taxes for public purposes. Any commissioner failing to comply with this section shall forfeit one hundred dollars.

Sec. 505. *Commissioners to add up columns of both land and property books.*—The commissioner shall add up the columns of figures on each page so as to show at the bottom of each the total aggregate of each column and the number of persons and articles subject to taxation, with the amount of the taxes and levies due on everything contained in such page; and at the end of the book he shall enter the sums from the bottoms of the respective pages, by reference thereto, so as to present at one view the various species and total number of the subjects of taxation within his county, district, or city and the entire amount of revenue arising therefrom.

Sec. 506. *Deduction from compensation for extending less than proper tax.*—If the commissioner shall either in his land book or book of personal property, charge or extend in any case a less tax than the law requires, the auditor of public accounts shall deduct the amount omitted to be charged or extended from the compensation of the commissioner.

Sec. 507. *If books for preceding year not made out, how supplied.*—If, in consequence of there being no commissioner of the revenue for the next preceding year, or from any other cause, no book was made out of the land tax, or the tax on personal property for that year, the commissioner of the revenue for such county, district, or city shall proceed to make out books for the year according to the rate of tax which then existed, as well as books for the current year. The like proceedings shall be had with and under the books of the year next preceding as with those of the current year, and the sums therein charged shall be collected and accounted for in like manner.

Sec. 508. *Omitted taxes, how assessed.*—If the commissioner ascertain that any person, or any real or personal property, or income, or salary has not been assessed for taxation for any year, or that the same has been assessed at less than the law required for any year, or that the taxes thereon for any cause have not been realized, it shall be the duty of the commissioner to list the same and assess the taxes thereon at the rate prescribed for that year, adding thereto interest at the rate of six per centum per annum. Where the same was omitted by no fault of the person charged with the taxes no interest shall be charged.

Digitized by Google

Sec. 509. *Commissioner to extend levies and taxes; compensation therefor.*—The commissioner shall extend in his land book and book of personal property the county and city levies, including the school and road tax; and for this additional service he shall receive such compensation as the board of supervisors or council, as the case may be, may deem reasonable.

Sec. 510. *Penalty for false entry in books.*—If any commissioner, knowingly, make a false entry on any of his books, he shall, for every such offence, forfeit two hundred dollars.

Sec. 511. *Commissioner to make three copies of the property book; oath thereto.*—The commissioner, after completing his personal-property book, shall make three copies thereof. At the foot of each copy he shall make and subscribe an oath to the following effect:

"I, A. B, commissioner of the revenue for the district of———, in the county of———(or commissioner of the revenue for the city or———), do swear that in making out the original book, of which the foregoing is a correct copy, I have, to the best of my knowledge and ability, pursued the laws prescribing the duties of a commissioner of the revenue; that in every case the list of each person was rendered on oath, except those noted by me as having failed or refused to take an oath or affirmation.

"Given under my hand this——day of————, eighteen hundred and——

"(A B, Commissioner)."

Sworn to before me, a justice (or other person authorized to administer oaths), for the county (or corporation) of ———, on the —— day of ——, eighteen hundred and ———.

"————————, J. P."

Sec. 512. *Commissioner to keep original of each book.*—The original of each book shall be retained by the commissioner so long as he continues in office, and then be delivered to his successor. If he fail herein, or if he fail to make the copies required by law, he shall forfeit fifty dollars.

Sec. 513. *To deliver the copies to clerk for examination.*—It shall be the duty of the commissioner to furnish to the clerk of the court of his county or corporation, by the first day of July of each year, the copies of the land and personal property book, and within twelve days after such clerk shall have received them he shall examine the same.

Sec. 514. *Clerk to compare land book with book of preceding year.*—He shall compare each copy of the land book with the land book of the next preceding year, with the records of his office, where necessary, and with such transcripts, abstracts, or statements from the records of other offices as the commissioner shall lay before him.

Digitized by Google

Sec. 515. *To compare property book with lists.*—He shall compare the personal property book with the lists taken by the commissioner from individuals, and examine the same in such other way as the records of his office and his information will enable him to do.

Sec. 516. *Commissioner to assist in the examination; how errors corrected.*—The commissioner shall attend at the clerk's office and assist at the examination, so far as may be desired by the clerk; and the clerk shall point out to the commissioner such errors, if any, as in his opinion may exist in any of the books. Every such error shall be corrected, when the commissioner and clerk concur as to the propriety of such correction. Where they differ the matter in difference shall be submitted to the attorney for the Commonwealth, and they shall conform to his decision. If he fail to decide the matter, it shall then be submitted to and decided by the judge of the court, and the books shall be made to conform to his decision.

Sec. 517. *Certificate to be annexed to land book.*—When the examination by the clerk is completed he shall annex to each copy of the land book a certificate to the following effect:

'I, E. F. (clerk or deputy clerk), of the court for the county (or corporation) of ———, do hereby certify that I have carefully examined the foregoing land book; that I have compared it with the land book of the next preceding year, with the records of my office where necessary, and with such lists, abstracts, or statements from the record of other offices as the commissioner laid before me, and that I find the same correct, (or, and that such errors as were found in the book when it was delivered to me, have been corrected according to law.)

"Given under my hand this ——— day of ———."

Sec. 518. *Certificate to property book.*—At the foot of each copy of the personal property book the clerk shall make such certificate as the result of his examination will justify. He shall state whether the book appears to him correct, or whether it appears to be incorrect or carelessly made out. His certificate shall be laid before the court at the succeeding term and recorded among the proceedings of the court.

Sec. 519. *Clerk to certify to treasurer aggregate of taxes and licenses.*—He shall, as soon as the examination is completed, on blank forms furnished him by the auditor of public accounts, make an abstract from said books, showing the aggregate of all taxes assessed in his county or corporation, and certify the same to the treasurer of the State; and upon the receipt by him from the commissioner of the classified list of license mentioned in section five hundred and fifty-six, shall also furnish the treasurer with an abstract showing the aggregate amount assessed on licenses in his county or corporation.

Digitized by Google

Sec. 520. *How copies of books disposed of by clerk after examination.*—He shall retain one of said copies of each book in his office, and, without delay, return the others so examined and certified to the commissioner, one of each of which the said commissioner shall immediately deliver to the treasurer of his county or corporation, and the others transmit to the auditor of public acounts. For a failure so to deliver said copies to the clerk for examination by the time prescribed, or to the treasurer and auditor by the fifteenth day of July ineach year, the commissioner shall be fined not less than fifty nor more than two hundred dollars, and the auditor shall not pay to him his compensation; but the auditor, for good cause, may extend the time for any commissioner to deliver the said books, not exceeding thirty days.

Sec. 521. *Compensation of Clerk.*—(As amended by an act approved December 10, 1903.) The circuit court of the county or corporation court of the corporation shall make an allowance to the clerk for his services in making the examination of the land and property books required by this chapter, which shal be paid out of the treasury. Where there is only one commissioner the allowance shall not exceed fifteen dollars a year; where there are two, it shall not exceed twenty-five dollars a year, and where there are three or more, it shall not exceed thirty-five dollars a year; and for the failure of the clerk to perform any duty required of him by either of the eight preceding sections he shall forfeit one hundred dollars.

Sec. 522. *Auditor to compare copies with books of preceding year; the copies to be his guide in settling with treasurers.*—The auditor shall examine and compare the copies received by him from the commissioner with the book of the next preceding year, and with the transcripts, abstracts, or statements from the records required to be furnished. He shall note all errors and omissions, and transmit a statement to the proper commissioner for the succeeding year. Said copies shall be a guide for the auditor in a settlement with the officer charged with the collection of taxes; and shall be admitted as evidence in any proceeding against such officer on account of the taxes with which he is chargeable.

Sec. 523. *Commissioner to require receipts for copies.*—The commissioner may require from the clerk, treasurer, and auditor a receipt of the delivery of the said books to them, respectively.

Sec. 524. *Fees for commissioners.*—(As amended by an act approved December 10, 1903.) Each commissioner shall be entitled to the following fees: For making an entry or assessemnt under section four hundred and sixty-eight of any parcel of land, one dollar for every such parcel, to be paid by the owner; for making an assessment when required by any owner of any part of the land under section four hundred and seventy-one, one dollar and seventy-five cents; the parties among whom the land is divided shall be jointly and severally liable, except where the commissioner's pro-

Digitized by Google

ceedings are confirmed by the court, in which case the party complaining shall pay the commissioner's fee, in addition to the cost incurred in consequence of the application to the court; for making an entry transferring to one person lands before charged to another, one dollar, which shall be charged to the person to whom the transfer is made, and be a compensation for all tracts in the commissioner's county, district, or city conveyed by the same deed; for an entry of land according to sections four hundred and seventy-five and four hundred and seventy-eight, one dollar, which shall be charged to the person for whom the entry is made.

The said fees shall be in full for said services, whether the same be for the benefit of the State or for the cities, counties, or towns of the State; and no city, town or county, shall pass any resolution or ordinance authorizing any commissioner to charge any other or additional compensation for these or similar services under any by-law or ordinance of such city or town, or resolution or order of such county.

Sec. 525. *How made out and collected.*—(As amended by act of March 15, 1902.) The commissioners may make out tickets for their fees, and place them in the hands of a sheriff or constable to be collected and accounted for in the same manner that clerks' fees are collected and accounted for. The said commissioner shall be subject to the same penalties as clerks of the courts for issuing tickets wrongfully: provided, however, that in the counties of Henrico, Chesterfield, Bedford, Elizabeth City, Hanover, Brunswick, Montgomery, Rockbridge, Northumberland, Orange, Roanoke, Albemarle, Isle of Wight, Augusta, Amelia, Nottoway, Warwick, Warren, Clarke, Norfolk, Culpeper, New Kent, Charles City, James City, York, King William, Westmoreland, Surry, and Cumberland, and in the cities of Richmond, Manchester, Norfolk, Roanoke, Staunton, Alexandria, Newport News, Charlottesville, Danville, and Buena Vista the transfer fees allowed by law to commissioners of the revenue for said counties and cities shall be collected by the clerk of the court of record of said counties and cities at the time of recording deed: and provided, further, that in no case shall but one fee be charged, and in order to avoid any misconception of this act, the fee shall be collected from the first vendee, and no additional fee for the transfer of any property on which said fee has been paid shall be collected during the fiscal year terminating on the thirty-first day of December of each year. The clerk, at the time the commissioner of the revenue returns to the clerk's office the land books, according to law,, shall account to him for the fees so collected, deducting therefrom a commission of ten per centum for his services, except that the clerk of the corporation court of the city of Alexandria and the city of Manchester, and the clerks of the county courts of Pulaski, Roanoke, Culpeper, and Norfolk counties may deduct therefrom a commission of twenty-five per centum for their services.

Sec. 526. *Commissioners' compensation other than fees.*—Every commissioner shall be entitled to receive in consideration of his services, to

Digitized by Google

be paid on or before the first day of September, out of the treasury, upon the warrant of the auditor of public accounts, a commission of two and one-half per cent. on the amount of taxes lawfully assessed by him, on persons, on real and personal property, income, and salaries within the preceding twelve months. But when taxes assessed in any district exceed fifteen thousand dollars, the commission allowed on the excess shall be one and one-half per centum; and when the taxes assessed in any city exceed fifteen thousand dollars, the commission allowed on the excess shall be only one per centum.

Sec. 527. *Postage advanced to be refunded.*—(As amended by an act approved December 10, 1903.) The auditor shall also pay to the several commissioners all postage advanced by them in the transmission of their books or any correspondence touching the duties of their office.

Sec. 528. *When compensation withheld.*—(As amended by an act approved December 10, 1903.) The compensation allowed to a commissioner shall not be paid unless he has punctually performed his duties in reference to the assessment of property and licenses, and has made all reports required within the time prescribed by law, or can show to the satisfaction of the auditor a sufficient reason for his delay. In every such case the auditor may settle with such commissioner for his services upon equitable principles.

Sec. 529. *Compensation for making books for preceding year.*—Where however, any commissioner lists the property and makes out books for a former year, such compensation may be allowed him, in addition to what he is entitled to for his services during the current year, as he would have received in a former year had he then been appointed and performed the duties of commissioner.

Sec. 530. *Compensation apportioned on death or removal of commissioner.*—When one commissioner begins in any year, and dies, or is removed, before the services to be rendered by him in that year are fully performed, in consequence whereof another succeeds him, who completes the same, the sum to be paid for the whole services of the commissioners in that year shall be apportioned between them according to the services by them respectively performed. If, however, in consequence of any failure to deliver up books or papers which the former had, the latter has to proceed to take the list of taxable property, and do all that he would have to do in case there had been no previous commissioner for that year, he shall receive the whole compensation for the said year.

Sec. 531. *Books not to be altered after delivery to treasurer.*—After the commissioner of the revenue shall have delivered a copy of his land book or personal property book to the county or city treasurer, no alteration shall be made in either by him affecting the taxes or levies of that year.

Digitized by Google

Sec. 532. *Commissioner to furnish lists of violations of revenue laws for inquiry by grand juries; if no violation, to make sworn statement of the fact; pay withheld until these duties performed.*—(As amended by an act approved December 10, 1903.) It shall be the duty of every commissioner and deputy commissioner to file with the clerk of the circuit court of the county, or corporation court of the city, ten days prior to the impaneling of a regular grand jury for such county or corporation, a list of all violations of the revenue laws committed by persons other than himself, showing the nature and character of each violation, together with a list of the witnesses by whom it is expected to prove the offence. And it shall be the duty of the clerk forthwith, upon receipt of such list, to summon to appear before the next grand jury to testify on behalf of the Commonwealth the witnesses named in such list, and to deliver to the attorney for the Commonwealth for such court a copy of such list, and he shall also on the first day of the term of the court, deliver such list to the judge of the court, whose duty it shall be to give specially in charge to the grand jury all the violations of the revenue laws mentioned in such lists. In case no violation shall have been discovered by said commissioner, or otherwise come to his knowledge, it shall be the duty of the commissioner to furnish a statement of the fact, verified by affidavit, to the court of the county or corporation at which a regular grand jury is to be impaneled. And the auditor of public accounts shall not issue his warrant for the compensation due any commissioner until such commissioner shall furnish a certificate from the court of his county or corporation that he has complied with the requirements of this section. It shall be the duty of the circuit court of each county and corporation court of each city specially to charge the grand juries to inquire into all violations of the revenue laws of this State by the commissioners of the revenue thereof.

LICENSES.

Sec. 533. *Licenses; to whom granted.*—A license may be granted to any citizen of this State; to any person entitled to the privileges and immunities of a citizen thereof; to any person residing in the State; to any firm or company having a place of business in the State, and doing business thereat; to any corporation created by this State, or any of the United States, and to any person on whom a license tax shall be specially imposed.

Sec. 534. *When a license is required; may be granted whenever tax imposed; prepayment of tax a condition precedent to issue of license.*—Whenever a license is specially required by law, and whenever the General Assembly shall levy a license tax on any business, employment, or profession, it shall be unlawful to engage in such business, employment or profession, either with or without compensation, upon any agreement, expressed or implied, in all cases where such tax is imposed it shall be lawful to grant a license for the business, employment or profession so taxed; and if the manner of granting a license shall not be prescribed by law the license may be granted according to the law which governs in similar cases,

Digitized by Google

and subject to such restrictions as pertain thereto; but no person shall be allowed the privilege of selling throughout the State under one license, except by special provision of law; and in all cases the payment of the tax required shall be a condition precedent to the issue of such license.

Sec. 535. *How license applied for and granted; what constitutes a license.*—Every person, corporation, company, firm, partnership, or association desiring to obtain a license to prosecute any business, employment, or profession shall make application therefor in writing to a commissioner of the revenue of the county or corporation wherein such business, employment, or profession is proposed to be conducted, in which shall be stated the residence of the applicant, the nature of the business, employment, or profession, the place where it is proposed to be prosecuted, and the amount of tax prescribed by law, accompanied with the certificate of the treasurer of such county or city that the amount of the tax in gold or silver coin, United States treasury notes, or national bank notes has been deposited with him by the applicant. Upon the receipt of such application the commissioner, if satisfied of its correctness, shall make and sign the following endorsement thereon: "I find the within application in due form, and accompanied with the certificate of the treasurer of the county (or corporation) that the sum of —— dollars in gold or silver coin, United States treasury notes, or national bank notes has been deposited with him." The application, so endorsed, shall be filed by the commissioner in his office, and a duplicate thereof delivered to the applicant. Such duplicate shall constitute a license to prosecute the business, employment, or profession therein named, unless it be a business for which a license can be granted only on the certificate of a court, in which case the applicant upon obtaining such certificate shall be entitled to the license.

AN ACT

To prescribe the mode of applying for and obtaining a license (other than a license for which the certificate of a court is required by law before it is granted,) the tax on which, but for this act, would be fifty dollars or more were it issued for the period of one year.

Approved February 22, 1890.

1. (As amended by an act approved March 3, 1896.) That a license (other than a license for which the certificate of a court is required by law before it can be granted), the tax on which, but for this act, would be fifty dollars or more were it issued for the period of one year, shall be issued for the period of three months or less, and shall expire on the thirty-first day of July, the thirty-first day of October, the thirty-first day of January, or the thirtieth day of April, whichever shall happen first after it is issued, and the tax for such license shall be one-fourth of the sum that, but for this act, would be the tax were such license issued for one year: provided, that where the license is for less than three months, the amount of

Digitized by Google

the tax thereon shall be abated proportionately with the amount chargeable for three months, unless the license is of such character that no abatement thereon is allowable. For issuing a license under the provisions of this section the commissioner of the revenue shall be entitled to a fee of fifty cents.

2. Under this act licenses shall be granted and the tax paid as follows: Application for such licenses shall be made in writing to the commissioner of the revenue of the county or corporation wherein the business is to be conducted, in which shall be stated the name and residence of the applicant, the nature of the business, employment, or profession for the pursuit of which the license is required, the place where such business, employment or profession is to be prosecuted, and the amount which, but for this act, would be the tax for such license were it issued for the period of one year, accompanied by the certificate of the treasurer of such county or corporation that said amount has been deposited with him by the applicant in gold or silver coin, United States treasury notes or national bank notes.

3. Upon receipt of such application, the commissioner of the revenue, if satisfied of its correctness, shall make and sign the following endorsement thereon:

"I find the within application in due form, and accompanied by the certificate of the treasurer (of the county or corporation) that the amount of —— dollars in gold or silver coin, United States treasury notes, or national bank notes has been deposited with him."

The application, so endorsed, shall be filed by the commissioner of the revenue in his office, and a duplicate thereof delivered to the applicant. Such duplicate shall constitute a license to prosecute the business, employment, or profession therein named.

4. Should the corporation, company, or person to whom a license has been granted under this act, which expires on the thirty-first day of July, the thirty-first day of October, or the thirty-first day of January, desire, upon the expiration of such license, to procure another for the period of three months, the commissioner of the revenue may issue such license, subject to the provisions of the preceding sections of this act.

5. When coupons are tendered in payment of licenses under this act the proceedings shall be the same as are prescribed by the Code of Virginia in respect to proceedings to be had when coupons are tendered in payment of licenses.

6. This act shall be in force from its passage.

Sec. 536. (Repealed by act approved February 21, 1894).

Sec. 537. (Repealed by act approved February 21, 1894).

Sec. 538. (Repealed by act approved February 21, 1894).

Digitized by Google

Sec. 539. *When and how auditor may grant a license.*—Whenever the auditor of public accounts is authorized to grant a license, the application may be to him, and in it all the matters shall be stated required to be stated in the application mentioned in section five hundred and thirty-five. The amount of tax in gold or silver coin, United States treasury notes, or national bank notes shall be paid into the treasury, and the auditor shall thereupon make and sign the following endorsement: "I find the within application in due form, and the sum of —— dollars, in gold or silver coin, United States treasury notes, or national bank notes, has been paid into the treasury." The application, so endorsed, shall be filed by the auditor in his office, and a duplicate thereof delivered to the applicant, which shall constitute a license to prosecute the business.

Sec. 540. (Repealed by act approved February 21, 1894),

Sec. 541. (Repealed by act approved February 21, 1894).

Sec. 542. (Repealed by act approved February 21, 1894.).

Sec. 543. (Repealed by act approved February 21, 1894).

Sec. 544. *How a commissioner may obtain license.*—Where a commissioner of the revenue desires to obtain a license, which, in the case of another person applying therefor, would be granted by himself, the tax may be paid without such certificate; but the receipt for the tax shall be produced to and the license shall be granted by the court of the county or corporation.

Sec. 545. *Appeal from commissioner's valuation.*—If the applicant be dissatisfied with the valuation of the commissioner, he may, within sixty days, appeal to the court of the county or corporation, whose judgment shall be final.

Sec. 546. *Individual names to be stated in license, but not of silent partners.*—Where a license is granted to a company or firm such license shall specify the individual names of the persons composing the company or firm; and any person exercising any of the privileges of the license not so named shall be held to be transacting the business, employment or profession without a license; but this section shall not apply to any silent partner whom it might be lawful to include, nor to any person who may be added to the firm after the grant of such license.

Sec. 547. *Effect of change in partners or name of firm.*—No change in the name of the firm, nor the taking in of a new partner, nor the withdrawal of one or more of the firm shall be considered as commencing business; but if any one or more of the partners remain in the firm the business shall be regarded as continuing; and if they dissolve, and one or

Digitized by Google

more of the partners continue business, any tax on the purchases, sales, or profits of the business which might otherwise be chargeable to the firm may be apportioned among them according to the justice of the case.

Sec. 548. *Commissioner may propound interrogatories on oath to applicants for license.*—As one of the means of ascertaining the amount of any license tax, the commissioner may propound interrogatories to each applicant and use such other evidence as he may procure. Such interrogatories shall be answered under oath. Any applicant refusing to answer such interrogatories under oath shall be fined not less than fifty nor more than one hundred dollars for each offence.

Sec. 549. *Every license shall designate place of business.*—Every license granting authority to engage in or exercise any business, employment or profession, unless expressly authorized elsewhere or otherwise, shall designate the place of such business, employment, or profession at some specified house or other definite place within the district of the commissioner granting it. Engaging in or exercising any such licensed business, employment, or profession elsewhere than at such house or definite place, unless expressly authorized elsewhere or otherwise by law, shall be held to be without license. A license which does not specify such house or definite place where business, employment, or profession is limited thereto by law shall be void.

Sec. 550. *To the members of what firms a separate license granted; persons engaged in more than one business to pay tax on each.*—A separate license shall be granted to each member of a firm or company of attorneys at law, physicians, surgeons, and dentists, and where the tax is estimated on the income from the professional business of a firm or company, if any part thereof is exempt from taxation, the exemption in favor of such firm or company shall apply to each member thereof. Where any incorporated company or person is engaged in more than one business which is made by the provisions of this chapter subject to taxation, such incorporated company or person shall pay the tax provided by law on each branch of the business.

Sec. 551. *When double tax imposed; how collected; arrest of offender.*—If the commissioner ascertain that any person is continuing the business licensed for the next preceding year or any part thereof, without making application for a renewal of such license, or if he ascertain that any person has commenced any business, employment, or profession for the prosecution of which a license is required, without making application to such commissioner for a license, he shall, in either case, assess such person upon the best information he can obtain, in the same manner he would have made the assessment if the application had been made to him; but the tax shall, in either case, be assessed by him at twice the amount which would otherwise have been imposed for a year on such business, employment, or

Digitized by Google

profession. Immediately after the commissioner shall have made his assessment under the provisions of this section, he shall deliver a certificat of such assessment to the treasurer, who shall thereupon have authority to make distress, and use all the remedies to collect the same that are now given for the collection of other taxes. When the tax shall be paid, ar if necessary, the court's approval of the license shall be procured, the person so assessed shall be deemed to be licensed, if he be authorized under any existing laws to obtain a license, but such payment shall not exempt such person or firm from prosecution who engages in any business, employment, or profession without first obtaining a license as required by law. If the said treasurer be unable to find property sufficient to satisfy the taxes so assessed, and the same be not immediately paid, he shall arrest the person so assessed, and by his warrant commit him to jail until the payment is made, or until he enters into bond, with sufficient surety, in a penalty at least double the amount of the taxes so assessed, with condition for his appearance before the circuit court of his county, or circuit or corporation court of his corporation, to answer such action of debt, or for his appearance before the county or corporation court to answer such indictment or information as may be brought against him, and to satisfy not only the fine imposed, but to pay the taxes assessed; and it shall be lawful for the court upon the trial of such action of debt, indictment, or information, to render judgment upon such bond for the fine imposed and the taxes which have been assessed.

Sec. 552. *Auditor may reform assessment of a license.*—The auditor of public accounts shall, for good cause shown, have full power to reform any assessment of a license tax; and he may require a new obligation, with additional surety, where such bond, with surety, is required by law. He may appoint an agent to make such new assessment and to take such bond; and upon such new assessment being made, the original assessment shall thereupon be set aside, and the license granted shall cease. The said auditor may pay to such agent, out of the treasury, a reasonable compensation, not exceeding the compensation allowed to a commissioner of the revenue for the assessment of property.

Sec. 553. *May deduct from pay of commissioner for assessing less than legal tax.*—If a commissioner in his list of licenses to be furnished the auditor of public accounts charge or extend in any case a tax less than the law requires, the said auditor shall deduct the amount omitted to be charged or extended from the compensation of such commissioner; and to enable the auditor to make an examination of such lists the commissioner shall return to him, with his return of licenses, all interrogatories which have been propounded by him under the direction of said auditor and answered.

Sec. 554. *To whom license tax paid.*—The tax on every license issued in pursuance of law shall, unless otherwise provided, be paid to the treasurer of the county or city wherein the license issued, or to his deputy.

Digitized by Google

Sec. 555. *Commissioner to attend terms of circuit courts next preceding first day of May and March and April terms of corporation courts, to issue licenses; when licenses expire; when no abatement of license.*—(As amended by act approved December 8, 1903.) The commissioner of every county or district shall attend at the courthouse and remain during the first three days of the term of the circuit court of the county next preceding the first day of May; and commissioners in cities shall attend the sessions of the corporation courts in March and April to issue certificates of license in pursuance of the provisions of this chapter. All licenses shall expire on the thirtieth day of April, except licenses to theatres, public shows, exhibitions or other performances, and to bowling alleys and to billiard and bagatelle tables at watering places. Licenses to keepers of bowling alleys, billiard tables or pool tables at watering places may terminate on the thirtieth of April or at the end of four months, whichever may happen first. If granted for four months or less the tax thereon shall be fifty per centum of the annual tax. Licenses to theatres and panoramas shall be for one week or less. Licenses to public shows, exhibitions or other performances shall be for twenty-four hours, unless the same be concluded in less time, and if so concluded the license shall cease. It shall be held to have expired whenever additional pay is exacted to return to the exhibition or performance in lieu of a check authorizing the holder to return without compensation. In those cases wherein the circuit or corporation courts are required to give a certificate as a prerequisite to obtaining a license, or to give validity to a license, such certificate may be given at the March or April court next preceding the first day of May on which such license is to take effect. Where such license is not for the period of one year, such court may, at the time, or before granting a license, give such certificate. If any license be granted for less than a year, the tax thereon shall bear such proportion to the whole annual tax as the space of time between granting the same and the thirtieth of April bears to the whole year, unless otherwise provided; but there shall be no abatement from the tax on the following licenses, if the same be exercised for less than one year—to-wit:

First, To keep a stallion or jackass;
Second, To common criers;
Third, To attorneys at law, physicians, surgeons and dentists;
Fourth, To manufacture ardent spirits or malt liquors;
Fifth, To peddlers;
Sixth, To sample merchants;
Seventh, For the sale of patient rights;
Eight, For public rooms for exhibitions;
Ninth, To daguerrean artists;
Tenth, For the sale of manufactured articles by persons other than merchants.

Sec. 556. *When commissioners to return lists of licenses to auditor and clerks; what list to contain; auditor to furnish forms.*—(As amended by act

Digitized by Google

approved March 3, 1896.) Every six months, to-wit: The first day of *July* and the *thirty-first day of December* of each year the commissioner shall return, on oath, to the auditor of public accounts and to clerk of the court of the county or corporation a fair classified list of all licenses granted by him within the last preceding six months, embracing all such licenses as were not contained in any preceding report; and if no licenses were issued, he shall report the fact, on oath, at the time aforesaid. In each class of licenses the names of the persons licensed shall also be arranged alphabetically; and such list shall specify the date of each license and the time it terminates; for what it was granted; the name of the person, firm, or company to whom granted; the amount of tax on the license; to whom paid; and if paid to the deputy of any county or city treasurer, shall state also the name of his principal; and shall also show the data on which his calculation of the tax was made. It shall be the duty of the auditor of public accounts to furnish to each commissioner printed forms and oaths for authenticating such lists or reports as above indicated, and the commissioner shall make report according to such forms. Any commissioner failing to make such report at the times specified shall forfeit not less than one hundred nor more than five hundred dollars, and unless a reasonable excuse be given shall forfeit all compensation to be received from the treasury.

Sec. 557. *List of licenses to be evidence to charge collecting officer.*—Any list of licenses signed and sworn to by the commissioner issuing the same, or, if he be dead, by his personal representative, wherein the amount of tax is stated, and to whom paid, shall be evidence to charge the collecting officer with the amount of such tax.

Sec. 558. *License a personal privilege.*—Every license shall be held to confer personal privilege to transact the business, employment, or profession which may be the subject of the license, and shall not be exercised except by the person, firm, company, or corporation licensed, unless specially authorized by law to do so.

Sec. 559. *How license assignable, and so forth.*—(As amended by act approved December 8, 1903.) A license may be assigned to any person to whom it might have orginally granted, and in the event of the death of the licensee, the license may be assigned by his personal representative in like manner, and with the like effect as might have been done by the licensee himself. If the license was obtained, or had its validity by reason of a certificate of any court, or of any oath or bond, the assignment shall not be valid without a like certificate in favor of the assignee, and a like oath or bond by the assignee, as was required for the original grant; and when assigned shall be a personal privilege to the assignee, and shall not be exercised by any person other than the assignee, unless otherwise authorized by law.

Digitized by Google

Sec. 560. *Licenses revocable by court.*—Upon the motion of the attorney for the Commonwealth for the county or city, or of any other person, after ten days' notice to any person or firm licensed to sell liquors or any other thing, the granting of whose license was based upon the certificate of a court, the court which granted the certificate may revoke the said license. When the license of any person is revoked as aforesaid the court shall give judgment gainst the said person for the costs of the proceedings, including a fee of five dollars to the attorney for the Commonwealth.

Sec. 561. *License may be altered when place of business changed.*—When a person has obtained a license to carry on any business, employment, or profession at any definite place in the commissioner's district or city, and desires to remove to another place in the district or city where his license was granted, and wishes his license altered accordingly, the commissioner may make such alteration, except that when the license is for the sale of ardent spirits such license shall only be changed by the court which granted the certificate.

Sec. 562. *Each day's continuance in business without license a separate offence.*—If the law annexes a penalty for each or every violation of its provisions, or for each separate offence, it shall be lawful to hold that each day's continuance in the exercise of any business, employment, or profession for which a license is required shall constitute a separate offence.

Sec. 564. *Property used in licensed business not exempt from taxation.*—A license shall not be construed to exempt from taxation the property used in the licensed business not the profits of such business.

Sec. 565. *Fees of commissioners on licenses.*—For every license granted by a commissioner under this chapter he shall receive a fee of seventy-five cents. He shall also receive a fee of fifty cents for a transfer of a license. All such fees shall be paid by the person obtaining the license or transfer, as the case may be, and such license or transfer may be withheld until the fees are paid. The commissioner shall, for the assessment of taxes on licenses, be allowed a commission of one per cent. on the first five thousand dollars assessed by him, one-half of one per cent. on the excess over five thousand and under ten thousand dollars, and for the excess over ten thousand dollars he shall be allowed one-fourth of one per cent. on such excess, which commission shall be paid out of the treasury by warrant from the auditor of public accounts.

Sec. 566. *Treasurers to report violation of duty by commissioners; pay withheld until report made.*—Every treasurer shall note and keep a memorandum of every omission or violation of duty of every commissioner of the revenue which he discovers, and shall report in writing, on oath, to the Commonwealth's attorney and to the auditor of public accounts, all such omissions and violations of duty. If none be discovered by him

Digitized by Google

he shall, in like manner, make report thereof. For a failure to make such report all commissions and other compensation allowed him for the collection of the taxes and other public dues shall be withheld until such report is made or the failure to make the same satisfactorily accounted for to the auditor.

ERRONEOUS ASSESSMENTS.

Sec. 567. *Redress against erroneous assessment of taxes.*—(As amended by act approved December 12, 1903.) Any person assessed with taxes on lands or other property aggrieved by any such assessment, may, unless otherwise specifically provided by law, within two years from the first day of September of the year in which such assessment is made, and any person assessed with a license tax, aggrieved thereby, may, within one year after such assessment, apply for relief to the court in which the commissioner gave bond and qualified or to which or to whose clerk such bond and the certificate of his qualification were returned. The attorney for the Commonwealth shall defend the application; and no order made in favor of the applicant shall have any validity unless it is stated therein that such attorney did so defend; that the commissioner making the assessment, or his successor, was examined as a witness touching the application, and the facts proved to be certified.

Sec. 568. *When court may order assessment to be corrected and money refunded.*—(As amended by act approved December 12, 1903.) If the court be satisfied that the applicant is erroneously assessed with any taxes, and that the erroneous assessment was not caused by the failure or refusal of the applicant to furnish a list of his property, real and personal, to the commissioner, on oath, as the law requires; or that the applicant is erroneously charged with a license tax, and that the erroneous assessment was not caused by the failure or refusal of the applicant to furnish the commissioner, on oath, with the necessary information, as required by law, in either case the court may order that the assessment be corrected. If the assessment exceeds the proper amount, the court may order that the applicant be exonerated from the payment of so much as is erroneously charged, if not already paid, and if paid, that it be refunded to him. If the assessment be less than the proper amount, the court hall order that the applicant pay the proper taxes. A copy of any order made under this section correcting an erroneous assessment shall be certified by the court to the auditor of public accounts and the treasurer of the State.

CHAP. 514.—*An act to provide a remedy for the correction and redress of erroneous assessments of property for taxation in cases not already provided for by law.*

Approved December 31, 1903.

1. Be it enacted by the General Assembly of Virginia, That in any case where any person or corporation is aggrieved by any assessment of his

Digitized by Google

or its real or personal property, for the correction and redress of which no remedy has been heretofore expressly provided by law, such person or corporation may obtain redress in the following manner and upon the following conditions:

(a) If such assessment was heretofore made of personal property by a commissioner of the revenue at any time prior to February first, nineteen hundred and two, then the application may be made at any time before July first, nineteen hundred and four, in the court, and relief shall be given in the manner and upon the terms and with the effect prescribed in sections five hundred and sixty-seven and five hundred and sixty-eight of the Code of Virginia, as amended by an act passed at the present session of this General Assembly, with right of appeal and supersedeas to the State as provided in section five hundred and seventy-three of the Code, and the act amendatory thereof.

(b) If such assessment has been made, or shall be hereafter made by the State Corporation Commission, of the real or personal property or of the franchises of any corporation in any case for which a remedy for the redress and correction of any such assessment is not now expressly provided by law, any such corporation, or the State, or any county or city, at the instance of the attorney-general for the State, and of the Commonwealth's attorney for any county or city aggrieved, may, at any time within sixty days from the passage of this act, or if the assessment complained of shall be hereafter made within sixty days after receiving a certified copy of the assessment and ascertainment of such taxes by the State Corporation Commission, apply to the Supreme Court of Appeals in the manner and upon the terms prescribed by said court.

2. This act shall be in force from its passage.

Sec. 569. *Treasurer restrained from collecting; how money refunded.*—(As amended by act of January 17, 1898.) An order of exoneration made as aforesaid, when delivered to the treasurer, shall restrain him from collecting so much as is thus erroneously charged; or if the same has already been collected, shall compel him to refund the money, if such officer has not already paid it into the treasury; and either way, when properly endorsed by the applicant, it shall be a sufficient voucher to entitle officer to a credit for so much in his settlement with the auditor of public accounts: *provided, that no such order of exoneration or order refunding money, shall be granted unless the application be made within the time as prescribed by section five hundred and sixty-seven of the Code.*

Sec. 570. *If paid into treasury, how refunded.*—If what was so erroneously charged has been paid into the treasury, the order of the court shall entitle the claimant to a warrant on the treasury for the amount thereof, provided application for the same be made to the auditor of public accounts within one year after the date of such order.

Digitized by Google

Sec. 571. *Redress against erroneous assessment of levies and local taxes.* (As amended by act approved December 12, 1903.) Any person assessed with county or city levies and other local taxes, on lands or other property, aggrieved by any such assessment, may, unless otherwise specifically provided by law, within two years from the first of September of the year in which such assessment is made, apply for relief to the circuit or corporation court of the county or city wherein such assessment was made; and thereupon the court shall order that he be exonerated from the payment of so much as is improperly assessed, if not already paid, and if paid, that it be refunded to him by the treasurer, who shall have credit for the same in his settlement.

Sec. 572. *When court may render judgment against commissioner for costs; when relief refused.*—If the court shall be of opinion that the error asked to be corrected was caused by the neglect or carelessness of the commissioner, it may render judgment against him for the costs. If the error was caused by the failure or refusal of the applicant to furnish the commissioner with a proper description, exhibition, or lists, or with the necessary information, as required by law, the court shall refuse relief.

Sec. 573. *Appeal and supersedeas allowed the State; proceedings in.*—(As amended by act approved December 12, 1903.) If from the statements of the facts or other evidence the auditor of public accounts shall be of opinion that the order of the court granting the redress is erroneous, he may, within one year from the time such order is made, file a petition for a rehearing of such application; said petition may be filed in said court or with the judge thereof in vacation and shall be in the name of the Commonwealth, and the filing of the same shall operate as a supersedeas, and the matter shall thereupon be reheard in said court and witnesses examined in the same manner as if no previous hearing had been had. The petition shall be presented and the hearing conducted by the attorney for the Commonwealth of the county or corporation.

At the hearing the court shall make such order thereon as may be proper. And should the order of the court be against the Commonwealth, the auditor of public accounts may take an appeal to the Supreme Court of Appeals, and a supersedeas may be granted in such case in the same manner as now provided by law in cases other than cases of appeal of right. No costs shall be adjudged against the Commonwealth on tthe appeal, but costs may, in the discretion of the court, be awarded against the commissioner of the revenue who made the assessment, if the same be erroneous.

PENALTIES; SUITS AND PROSECUTIONS THEREFOR.

Sec. 574. *Penalties for violation of the revenue laws.*—Any person who engages in or exercises any business, employment, or profession without a license, or if a license be required by law, or in any manner violates the

Digitized by Google

license or revenue laws of this State, if no specific fine is imposed for such violation, shall pay a fine of not less than thirty nor more than one thousand dollars for each offence.

Sec. 575. *How recoverable.*—The penalties prescribed in this chapter may be recoverable by action of debt, presentment, indictment, or information.

Sec. 576. *How and when action of debt brought; pleadings; arrest of defendant; may give bond; where bond filed.*—Such action of debt may be brought in the name of the Commonwealth, either in the county or corporation wherein the offence was committed, or wherein the offender resides or may be found; and such action may be in the circuit court of the county or the circuit or corporation court of the corporation, and may be instituted at any time within five years after the offence was committed, and it shall be for the maximum penalty prescribed, and for each violation of any of the provisions contained in this chapter. In such action bail may be required as a matter of right, and, if deemed necessary, an attachment may issue without the affidavit and bond required in other cases. A declaration shall be filed, but no orders or pleadings at rules shall be necessary, and no exception shall be allowed to the declaration for want of form. If the offence be not sufficiently stated, the court shall require, under such rules as it may adopt, at any time before a verdict is rendered thereon, a full and explicit statement of the same. In all such proceedings the court shall render judgment according to the very right of the case. If the defendant be arrested and in custody for want of bail, he may at the time of the arrest, or any time before a judgment be rendered in the action, give bond with sufficient surety to the officer making the arrest, or to the clerk of the court wherein the action was instituted, payable to the Commonwealth, in a penalty equal to the penalty sued for, and with condition for the appearance of the party to answer the action, and to abide by and satisfy the judgment of the court. Upon the execution of such bond the defendant shall be discharged from custody. The bond shall be returned to and filed by the clerk with the papers in the suit.

Sec. 577. *Presentment, indictment, or information; process thereon; attorney's fee; no officer to receive fees out of treasury; taxation of cost; limitation to prosecutions.*—Upon any presentment made, indictment found, or information filed in a prosecution under the revenue laws, the court may award a *capias* or other legal process against the defendant, returnable to the same or the next term of the court. In all actions of debt, or prosecutions for any violation of the revenue laws, the attorney for the Commonwealth, in case there be a judgment for the Commonwealth, shall be entitled to a fee of ten dollars, to be taxed in the bill of costs and paid by the defendant. No attorney or officer shall be entitled to the payment of any fees out of the treasury for services rendered in any proceedings authorized by this chapter. In all judgments rendered in behalf of the Com-

Digitized by Google

monwealth in any suit or prosecution under the revenue laws, the clerk, among other costs, shall tax against the defendant the sum of five dollars as the expenses of the jury, which the clerk shall, with the fine, certify to the auditor of public accounts, and said costs shall be paid into the public treasury to the credit of the Commonwealth: provided, that no such expenses of the jury shall be taxed unless jurors be entitled by law to receive compensation for their services. Two years shall be allowed to institute any criminal prosecution for a violation of the revenue laws.

Sec. 578. *Grand juries to examine books of assessment; fraudulent returns; when and how books corrected; when offender prosecuted; punishment.*—(As amended by act approved December 12, 1903.) It shall be the duty of the judges of the circuit and corporation courts, at the term next succeeding the return by the commissioners of their several books of assessments, to charge the grand juries impanelled by them to examine said books of assessment; and whenever the grand jury shall think there is probable cause to believe that any person has made a false or fraudulent return of his taxable property to the commissioner, they shall thereupon summon the person suspected of making such false or fraudulent return. to give such explanation as he may desire; and if, on full examination and interrogation of said person, or the examination of such witnesses as tney may choose to summon, they shall believe that such false return was made by him through ignorance or mistake, and with no fraudulent purpose, he may be allowed to correct the same on said books, which correction shall be certified by the commissioner to the auditor of public accounts; but if they believe that said false return was made with a fraudulent purpose to evade the revenue laws, they shall proceed to find an indictment against him; and if on a trial of the same the defendant be found guilty, he shall be fined in a sum equal to double the amount of the taxes with which he is properly chargeable, and be confined in jail at the discretion of the jury.

Sec. 716. *Auditor to be informed of violations of revenue laws.*—Every commissioner of the revenue shall give information to the auditor of public accounts of any violation in his county or corporation of any law in relation to the public revenue. And every sheriff or collector shall give information to the auditor of any violation of duty by any commissioner of the revenue for his county or corporation.

Sec. 817. *Appointment of deputies; their powers; how removed.*—(As amended by act approved December 12, 1903.). The treasurer of any county or city, the sheriff of any county, the sheriff or sergeant of any city, any commissioner of the revenue, and any county surveyor, with the consent of the circuit court of his county or corporation court of his corporation, any county clerk, the clerk of any circuit or city court, with the consent of the court of which he is clerk, or in any case with the consent of the judge of the court in vacation (the said consent in vacation being given in

Digitized by Google

writing), may appoint one or more deputies, who may discharge any of the official duties of their principal during his continuance in office, unless it be some duty the performance of which by a deputy is expressly forbidden by law. The order of appointment shall be entered on the minute book of such court, whether made in term time or in vacation. Any such deputy before entering upon the duties of his office, shall take and subscribe the oath now provided for county officers, which oaths shall be filed with the clerk of the court by whose assent he has been appointed, and such clerk shall properly label and file all such oaths in his office for preservation. Any such deputy may be removed from office either by his principal or by the court, or by the judge in vacation.

Sec. 1514. *Assessment of school taxes; district taxes to be kept separate; duty of auditor as to land and property books.*—(As amended by act approved December 28, 1903.) All taxes imposed for public free school purposes, whether by the State or by or for any county, or by or for any school district, shall be assessed at the same time and in the same manner as are State and county taxes for ordinary purposes; and in any county or district where such tax has been levied by the board of supervisors of the county it shall be the duty of the commissioners of the revenue therein to extend such tax in the copies of their land and property books which they return to the treasurer of the county. Where two or more school districts are included in the same commissioner's district it shall be his duty, when he extends the school tax in his land and property books, to keep separate the tax for each school district, indicating by name or number the district wherein the property is taxed. It shall be the duty of the auditor of public accounts to have the land and property books prepared with three columns, one for entering the county school levies, one for entering the district school levies, and the third for entering the name or number of the school district wherein the property is taxed.

Sec. 2374. *Report of commissioner of revenue to escheator.*—Each commissioner of the revenue shall annually, in May, furnish to the escheator of his county or corporation a list of all lands within his district of which any person shall have died seized of an estate of inheritance intestate, and without any known heir, or to which no person is known by him to be entitled; but no land shall be liable to escheat which for twenty years has been in the actual possession of the person claiming the same, or those under whom he holds, and upon which taxes have been paid within that time.

Sec. 3988. *Commissioners, sheriffs, constables, etc., to give information of violation of penal laws to attorney for the Commonwealth.*—(As amended by act approved February 26, 1894.) Every commissioner of the revenue, sheriff, constable, or other officer shall give information of the violation of any penal law to the attorney for the Commonwealth, who shall forthwith institute and prosecute all necessary and proper proceedings in such case,

Digitized by Google

whether in the name of the Commonwealth or of a county or corporation; and may in such case issue, or cause to be issued, a summons for any witness he may deem material, to give evidence before the court or grand jury. It shall, however, be unlawful for any attorney for the Commonwealth to go before any grand jury during their deliberations except when duly sworn to testify as a witness, but he may advise the foreman of the grand jury or any member or members thereof in relation to the discharge of their duties.

Digitized by Google

Digitized by Google

General Provisions of the Code

PRESCRIBING DUTIES OF COUNTY AND CITY TREASURERS RELATIVE TO THE COLLECTION OF TAXES, &c.

Sec. 602. *Treasurers to collect and pay over taxes and levies.*—Each county and city treasurer shall receive the State revenue and the county and city levies, and account for and pay over the same in the manner provided by law.

Sec. 603. *When to receive them; shall advertise the time and place; penalty on tax payers after the first of December; treasurer to call on each tax-payer; when they may distrain.*—(As amended by act approved February 20, 1906.) Each treasurer shall commence to receive the State taxes and county and city levies on or before the first day of July of each year, or as soon thereafter as he may receive copies of the commissioners' books, and continue to receive the same up to the first day of December thereafter; and for this purpose each county treasurer shall advertise for at least ten days at the courthouse and at the voting places in the magisterial districts, in such manner as may be necessary to give general publicity thereto, upon what day or days he will be at some convenient public places in each magisterial district to receive taxes and levies; and shall, at the time specified, go to the places so designated and remain there one day or more, at his discretion, for the purpose of receiving the State taxes and county levies, and shall receive the same, and so forth. Any person failing to pay any State taxes or county and city levies to the treasurer by the first day of December shall incur a penalty thereon of five per centum, which shall be added to the amount of taxes or levies due from such tax-payer, which, when collected by the treasurer, shall be accounted for in his settlements.

It shall be the duty of the treasurer, after the first day of December, to call upon each person chargeable with taxes and levies who has not paid the same prior to that time, or upon the agent, if any, of such person resident within the county or corporation for payment thereof; and upon failure or refusal of such person or agent to pay the same he shall proceed to collect them by distress or otherwise: provided, that should it come to the knowledge of the treasurer that any such person or persons owing such taxes or levies is moving or contemplates moving from the county or corporation prior to the first day of December, he shall have power to collect the same by distress or otherwise at any time after such said bills shall have come into his hands: provided, further, that it shall not be necessary for the treasurer of the county of Henrico to designate or to go to any place other than the county courthouse in the city of Richmond in order to receive the taxes and levies to be paid to such treasurer.

Sec. 604. *When treasurer to pay taxes into treasury; final settlement; auditor may call for statement of collections and require payment; treas-*

Digitized by Google

urers of Richmond, Petersburg, and Lynchburg to make settlements weekly; removal for failure.—Each treasurer shall, on the first day of December of each year, make up a statement of all State taxes collected by him, verify the same by affidavit, and forward it to the auditor of public accounts within fifteen days, and at the same time pay into the treasury the amount so collected. On or before the fifteenth day of June of each year he shall make his final settlement with the auditor of public accounts, furnishing a statement of all moneys collected by him on account of taxes and penalties since his last settlement with the auditor, and also lists of insolvents and delinquents at the time and in the mode prescribed in the following section. The auditor of public accounts may call upon any county or city treasurer once in every thirty days after the first of July of each year for a statement, under oath, of the amount of State taxes collected by him, and such treasurer shall, within five days from the receipt of such call, forward such statement to the auditor and pay into the treasury the amount collected. If any treasurer fail to make any statement required by this section, or to pay over or account for the amount due, as shown by said statement, within the time prescribed, he shall forfeit his commissions on all sums that should have been or were embraced in such statement: provided, that the treasurer of each of the cities of Richmond, Petersburg and Lynchburg shall render such statements on the Monday of each week, and, at the same time pay into the treasury the amount shown by such statement to be due; and if he fail at any time to render such statement and make such payment, such failure shall be deemed a sufficient cause for his removal from office under the provisions of section eight hundred and twenty-one.

CHAP. 335.—*An act to amend and re-enact chapter* 1140 *of acts of assembly, session* 1899-1900, *entitled "an act to authorize and empower the county and corporation courts of the Commonwealth to suspend any treasurer of any county or city, whenever it shall appear from the report of the auditor of public accounts, the board of supervisors, or otherwise, the said treasurer, clerk, or other officer has failed to make settlement or pay over the amount found by such auditor, board of supervisors, etc., to be due from such treasurer, clerk, or other officer, as the law directs; and to authorize and empower said court, or the judge thereof in vacation, to appoint some person to discharge the duties of such treasurer, clerk, or other officer until settlement and payment aforesaid, is made," approved March* 7, 1900.

Approved December 3, 1903.

1. Be it enacted by the General Assembly of Virginia, That chapter eleven hundred and forty of acts of Assembly, session eighteen hundred and ninety-nine and nineteen hundred, entitled "An act to authorize and empower the county and corporation courts of the Commonwealth to suspend any treasurer of any county or city, whenever it shall appear from the report of the auditor of public accounts, the board of supervisors, or otherwise, the said

Digitized by Google

treasurer, clerk, or other officer has failed to make settlement or pay over the amount found by such auditor, board of supervisors, and so forth, to be due from such treasurer, clerk, or other officer, as the law directs; and to authorize and empower said court, or the judge thereof in vacation, to appoint some person to discharge the duties of such treasurer, clerk, or other officer, until settlement and payment aforesaid is made," approved March seventh, nineteen hundred, be amended and re-enacted so as to read as follows:

1. The auditor of public accounts shall annually, on the fifteenth day of August, report to the judge of each circuit and city court of record, and the Commonwealth's attorney of each county and city of the State, whether the treasurers of said counties and cities have settled for and paid in full the funds due by them to the Commonwealth, and if not paid, then said auditor shall report the amounts respectively due and owing by said treasurers.

2. The auditor of public accounts shall likewise report to said judge and Commonwealth's attorney any clerk or other officer who has failed for thirty days to report and pay over, as required by law, any money due by them, respectively, to the Commonwealth.

3. If it shall appear that any treasurer, as aforesaid, has failed or refused to settle for or pay over, as required by law, any funds due or owing by him to the Commonwealth, then the said court shall suspend such treasurer until he shall make settlement and payment in full of the funds due by him as such treasurer to the Commonwealth, and said court, or the judge thereof in vacation, may, if deemed necessary, appoint some suitable person to discharge the duties of such treasurer until settlement and payment as aforesaid. The person so appointed shall give bond and qualify, as treasurers are now required by law to do; but before the said court shall suspend such officer the said court, or judge thereof in vacation, shall issue a rule against said officer, returnable after not less than ten days' notice to the first day of the next term of said court, to show cause, if any he can, why the court should not suspend him as aforesaid.

4. If it appear that any clerk or other officer of any court of any county or city, charged with the collection of public moneys, has failed for thirty days to report and pay over, as required by law, to the auditor or any proper person authorized by law to receive the same, any funds collected by such clerk or other officer, then said court shall in like manner and after service of rule, as prescribed by section three of this act, suspend said clerk or other officer until such settlement and payment have been made by such clerk or other officer; and if said court, or the judge thereof in vacation, deem it necessary, it shall appoint some competent person in like manner to discharge the duties of such clerk or other officer until settlement and payment as aforesaid.

5. The treasurers of the several counties of this State shall settle with the board of supervisors and school boards by the first day of October of each year, and shall, on said first of October, exhibit to said judge and Commonwealth's attorney the cash to balance their accounts, if any is due,

Digitized by Google

with the county levy and the county school fund. If any treasurer fail to produce said cash to balance his said account, then said court shall, after service of rule as prescribed by section three of this act, suspend said treasurer, and appoint some competent person to discharge his duties, as provided in section three of this act.

2. This act shall be in force on and after February first, nineteen hundred and four.

Sec. 605. *Treasurers to return lists of uncollected taxes and delinquents* —(As amended by an act approved March 4, 1896.) The treasurer, after ascertaining which of the taxes and levies assessed in his county or city cannot be collected, shall, not later than the first day of July in each year, make out lists of three classes—to-wit: First, a list of property on the commissioner's land book improperly placed thereon or not ascertainable, with the amount of taxes and levies charged on such property; secondly, a list of other real estate which is delinquent for the non-payment of the taxes and levies thereon; and thirdly, a list of such of the taxes and levies so assessed, other than on real estate as he is unable to collect, *except that in the counties of Accomac and Northampton it shall be lawful for the treasurers of said counties to make such lists at any time prior to the first day of December of any year.*

Sec. 606. *Form of list; oath.*—(As amended by act approved March 7, 1900.) The lists mentioned in the preceding section shall be in such form as the auditor of public accounts directs.

And the treasurer returning such list shall, at the foot thereof, subscribe the following oath:

"I, ———, treasurer (or deputy treasurer) of the county (or city) of ————, do swear that the foregoing list is, I verily believe, correct and just; that I have received no part of the taxes or levies for which the real estate therein mentioned is returned delinquent; that there is no timber on any of *the respective tracts of land which might have been sold for said taxes; that I have endeavored to rent out the respective tracts and lots of land publicly after due advertisement, and failing in that, privately, as required by law, and have been unable to do so; that there was and is no tenant upon any of the respective lots and tracts of land from whom said taxes could or can be collected; and that I have otherwise* used due diligence to find property within my county or city liable to distress for said taxes or levies, and have found none."

Sec. 607. *Lists to be verified by oath; copy of third list to be posted.*—(As amended by act approved March 10, 1904.) The lists mentioned "first" and 'thirdly" in section six hundred and five shall each of them be verified by the oath of the treasurer and each of his deputies, to the effect that they verily believe no part of the taxes or levies embraced in such lists has been or could have been collected by them; and a copy of that

Digitized by Google

"thirdly" mentioned shall be posted at the front door of the courthouse of the county or city on a court day during the term next preceding the time at which the list may be presented to the court and judge under the following section:

Sec. 608. *Court to examine and correct lists, after being examined and approved by commissioners and supervisors; copies to be certified to auditor and aggregate of taxes to treasurer; copy of first list to be certified to commissioner; original lists and tickets to be preserved by clerk; how delinquent taxes and levies paid; what clerk may receive; his report.*—(As amended by act approved March 10, 1904.) Each of the three lists shall be presented to and examined by the circuit court of the county, or the judge thereof in vacation, or by the corporation or hustings court of the city. The court or judge being satisfied of the correctness of the said lists, and that the taxes and levies are correctly extended, or having corrected them, if erroneous, shall direct the clerk to certify copies thereof to the auditor of public accounts, the aggregate amount of State taxes shown by said lists to the treasurer of the State, and a copy of the list first mentioned to the commissioner of the revenue, who shall correct his books accordingly; but said lists shall not be presented to the court or judge nor allowed unless they have been first submitted to the commissioner of the revenue for the county, district, or city to which they relate, or, in the case of his death, to some other commissioner, if any there be, and are accompanied by the written opinion of such commissioner touching the propriety of such lists and each case therein contained, verified by his oath, and shall also have been submitted, in case of a county treasurer, to the board of supervisors of said county, and are accompanied by the certificates of said board touching the propriety of such lists and each case therein contained. The supervisors shall assemble for said purpose at their respective courthouses not later than the fifteenth day of August in each year. The original lists, and the tickets for taxes and levies corresponding therewith, shall be preserved by the clerk in his office. After the said copies are so directed to be certified, the treasurer shall not receive any of the taxes or levies mentioned in the said first and third lists, but they may be paid into the public treasury, and it shall be the duty of the auditor when delinquent taxes and levies are so paid, or received by him under section six hundred and twelve, to credit the respective counties and cities with the amount of county and city levies, respectively, and other local taxes, including also such as have been received for years previous, and pay the same over to the county or city treasurer upon an order of the board of supervisors of the county or the council of the city; or the capitation and personal property tax and levies may be paid to the clerk of the circuit or corporation or hustings court, who shall, in a book to be kept in his office for the purpose, enter the name of each person who pays any part of said taxes or levies, the amount paid by him, and the date of such payment; and on the first day of June and December of

Digitized by Google

each year shall transmit to the auditor a copy of the entries so made, which shall be verified by his oath to the following effect: "I, A B, clerk of ——— county (or city), do make oath that the foregoing is a true statement of all capitation and personal property taxes and levies received by me since my last statement for such taxes and levies," and shall at such time, remit the amount with which he is chargeable, less his commissions of five per centum for collection.

Sec. 609. *Penalties on treasurers for false lists, also for returns as "delinquent" where sufficient property liable to distress.*—Any treasurer who returns in any such lists, real estate, persons, or property as delinquent for the non-payment of taxes or levies, when the same or any part thereof shall actually have been received by him, shall forfeit, if the return was by design, ten times the amount of taxes, and levies so actually received, and if the return was by mistake, twice the amount, one-half of which forfeiture shall in each case be to the Commonwealth and the other half to the person charged with such taxes and levies. Any treasurer who returns in such lists any real estate, persons, or property as delinquent, when he had either found, or by using due diligence might have found, sufficient property within his bailiwick liable to distress for taxes and levies for which such real estate, persons, or property are returned delinquent, shall forfeit to the Commonwealth a sum equal to five times the amount of the said taxes and levies.

Sec. 610. *Treasurer to forward lists to auditor and receive credit for taxes.*—The copies of lists directed to be certified to the auditor shall be placed by the clerk in a sealed enclosure directed to that officer, and delivered to the treasurer by whom the lists were returned, to be by him forwarded to the auditor, who shall credit the treasurer with the amount of State taxes mentioned in the first and third lists if they be presented at his office within three months next after his final settlement, but not otherwise.

Sec. 611. *Clerks to record and index list of real estate returned "delinquent."*—The clerk of the county or corporation or hustings court shall record, in a book to be kept for the purpose, the list of real estate delinquent for the non-payment of taxes and levies thereon mentioned "secondly" in section six hundred and five, and index the same in the names of the persons against whom such taxes and levies are assessed.

Sec. 612. *Auditor to place copy of "third" lists in hands of officer for collection; supervisors and council to cause "second" and "third" lists to be published and posted.*—The auditor shall, within sixty days after receiving said third list, or as soon thereafter as practicable, place certified copies of the same for collection in the hands of any sheriff, sergeant, constable, or collector (except that such lists shall not be placed in the hands of any officer who returned the same), who shall collect the same, giving to each person from whom such collections made a receipt specifying the several items

Digitized by Google

of taxes and levies so collected, and account to the auditor within one year after list is placed in his hands. Said officer shall have the same power of distress and be accountable for said taxes and levies in like manner as treasurers, and he and his sureties shall be subject to all such remedies as are given the Commonwealth against treasurers for failure to pay. Within sixty days after the said second and third lists have been allowed and certified according to the provisions of section six hundred and eight, the clerk of the county or corporation or hustings court of each county or corporation shall lay a certified copy thereof, including State taxes and county or city levies, before the board of supervisors of the county or the council of the city, as the case may be; and it shall be the duty of the supervisors or the council to cause said lists, or such parts thereof as may be deemed advisable, to be published for two successive weeks in a newspaper in the county or city, or hand-bills to be posted generally throughout the county or city and at the front door of the court-house thereof for three successive terms of the court.

Sec. 613. (As amended March 15, 1904.) *Compensation of treasurers for receiving and paying over revenue.*—Every treasurer shall be allowed for his services in receiving and paying over the revenue on amounts of fifteen thousand dollars, and less, five per centum, and on amounts in excess of fifteen thousand dollars, three and one-half per centum, which shall be the entire compensation allowed treasurers in counties and cities in which the revenue exceeds fifteen thousand dollars: provided, that in counties in which the revenue does not exceed ten thousand dollars, he shall, in addition to the five per centum, receive four per centum on all revenues remaining unpaid on December first and collected by him; and in counties in which the revenue exceeds ten thousand and does not exceed fifteen thousand dollars he shall in addition to the five per centum, receive three per centum on all the revenue remaining unpaid December first and collected by him: provided, further, that the commissions of the city treasurer for collecting and paying over the revenue, where the annual collection is in excess of sixty thousand dollars, shall be at the rate of two per centum on such excess: provided, further, that where the revenue exceeds fifteen thousand dollars, but is not sufficiently in excess thereof to make the treasurer's compensation as much as it would have been had such revenue been less than fifteen thousand dollars the treasurer shall be entitled to two per centum commission on all revenue remaining unpaid the first of December and collected by him up to fifteen thousand dollars.

Sec. 614. (As amended March 15, 1904.) *Their compensation for receiving and disbursing levies.*—The county treasurer shall be allowed for his services in receiving and disbursing the county and school levies, including all moneys collected by order of the county authorities for any purpose, and the city treasurer shall be allowed for his services in receiving and disbursing the city and school levies (where he is collector of such levies) the same rate of compensation allowed by the preceding section for receiving and paying over the revenues, except that on all amounts over

Digitized by Google

fifteen thousand dollars he shall be allowed three and one-half per centum, and in the county of Pittsylvania the board of supervisors of said county may fix the compensation of the treasurer of said county. But upon all funds turned over by any outgoing county treasurer his successor for receiving and disbursing said funds shall have not more than two per centum commission.

Sec. 615. *Auditor to deliver lists of delinquent treasurers to attorney-general, who shall proceed against them and their hureties; copy of notice to be recorded where treasurer or sureties has estate, and indexed.*—(As amended by act approved January 21, 1896.) On or before the first day of January and the first day of July of each year the auditor of public accounts shall make out and deliver to the attorney-general a list of all the treasurers who have failed to make the statements or pay the sums required by section six hundred and four, and such lists, where the failure is to pay, shall specify the amount due from each of the said treasurers, and shall also specify the names of their sureties respectively. It shall be the duty of the attorney-general to proceed forthwith against the treasurers in default and their sureties for the recovery of the amounts due from such treasurers, respectively, and the interest thereon, prescribed by section six hundred and eighteen. The proceeding may be by motion, on notice, in the circuit court of the city of Richmond. Copies of such notice, certified by the clerk of the said court, shall be forthwith sent by the attorney-general to the clerks of the county and corporation courts of any county or city wherein it is ascertained that the treasurer or his sureties proceeded against, has any estate, and the clerk to whom any such copy is so sent shall record it as a deed is required by law to be recorded, and index the same, as well in the name of the Commonwealth as of the treasurer and his sureties, each respectively.

Sec. 616. *Lien of judgment and execution against treasurer and sureties.*—(As amended by an act approved January 21, 1896.) A judgment in such proceeding, recovered against the treasurer, or against the treasurer and sureties, jointly or severally, shall be a lien on all his or their real estate, in any county or city, of or to which he, or they respectively, shall be possessed or entitled at or after the time such notice is recorded and indexed as aforesaid, in such county or city; and an execution, sued out on such judgment and placed in the hands of an officer to be executed, shall bind all the personal estate of such treasurer and sureties, jointly and severally, respectively, of or to which he, or they, each respectively, shall be possessed or entitled at or after the time the said notice is recorded and indexed as aforesaid, and before the return day of such execution; except that, as against an assignee for valuable consideration of any of said personal estate which is not capable of being levied on under an execution, or as against a person making a payment to such treasurer, the lien of the execution by virtue of this section shall not affect such assignee or person making payment, unless he had notice of the execution, or of the pendency of said proceeding at the time of the assignment or payment, as the case may be.

Digitized by Google

Sec. 618. *Penalty on treasurer for failure to pay over revenue.*—Every treasurer who does not pay the revenue into the treasury at the time prescribed by law shall be charged with interest thereon at the rate of fifteen per cent. per annum from the time the same was so payable.

Sec. 619. *Auditor may appoint collectors of delinquent taxes and levies; compensation allowed.*—The auditor of public accounts may appoint a collector in any county or city to collect taxes and levies on persons and property therein, returned delinquent, and may allow him a reasonable compensation, to be agreed on (before the service is commenced) and approved by the executive, which compensation shall not exceed twenty per cent. on what may be collected and paid into the public treasury.

Sec. 620. *Collectors allowed reasonable time; shall give bond.*—Such collector shall have a reasonable time allowed him by the auditor, and shall, before he acts, execute a bond approved by the auditor, with the condition that he will faithfully collect the said taxes and levies, and account for and pay the same into the treasury within the time so allowed. The bond shall remain filed in the auditor's office.

Sec. 622. *What may be distrained for taxes; fees of officers; notice to tenant.*—(As amended by act of February 9, 1900.) Any goods or chattels in the corporation or county belonging to the person or estate assessed with taxes or levies, may be distrained therefor by the treasurer, sheriff, sergeant, constable, or collector. In all cases property subject to levy or distress for taxes shall be liable to levy or distress in the hands of any person for taxes thereon.

Any timber or wood growing on the land belonging to the person or estate assessed with taxes or levies may be distrained and sold, so far as necessary, to pay the amount of such taxes and levies and expense of sale, and shall be sold standing in the manner prescribed for the sale of goods and chattels, other than horses, mules, and oxen, under distress or levy for taxes; and the purchaser shall have the right to cut and carry away such wood or timber within twelve months after the purchase of the same, with the right of ingress and egress for this purpose, but shall not haul the same over any lands occupied at the time by growing crops.

Any real estate in the county or corporation belonging to the person or estate assessed with taxes or levies due on such real estate may be rented or leased by the treasurer, sergeant, or collector, at public outcry, in the discretion of such treasurer, sergeant, or collector, either at the front door of the court-house or on the premises, or at some public place in the community where the premises are situated, after giving not less than fifteen days' notice by printed or written notices posted at the front door of the courthouse, and at three or more places in the neighborhood of the real estate to be leased, such leasing shall be for a term not exceeding one year, and for cash sufficient to pay the taxes or levies due on the real estate so rented, and the costs and charges of advertising and leasing.

Digitized by Google

When a lease is effected, the treasurer, sergeant, or collector leasing such real estate, shall put the lessee in possession thereof, and for such purpose shall have like powers as those exercised by a sheriff acting under a writ of possession.

When the sheriff, sergeant, or collector advertises and leases, or advertises without leasing, a parcel of real estate under this section, he shall received a fee of sixty cents, to be paid as a part of the cost of this proceeding.

In all cases where a treasurer, sergeant, or other collecting officer, has to levy or distrain and sell, or levy or distrain without selling, he shall receive a fee of sixty cents, to be collected with the taxes. But in no case shall any of these fees be paid by the State.

When the real estate is advertised for leasing for the taxes and there is any tenant in possession of the property so advertised, then the treasurer or other collecting officer making the lease, shall serve upon such tenant, at least five days prior to the day of leasing, a copy of the notice of leasing.

This service shall be in conformity with section thirty-two hundred and seven of the Code of Virginia.

Sec. 623. *When treasurer may distrain.*—(As amended by act approved January 11, 1904.) A treasurer may distrain for taxes and levies for which he has accounted to the auditor of public accounts and the county authorities, respectively, at any time within one year after the period fixed by section six hundred and four of the Code of Virginia for his final settlement with the auditor of public accounts for State taxes.

Sec. 624. *Property of tenants, etc., liable to distress; limitation of liability; when taxes and levies on land to be apportioned.*—The goods and chattels of the tenant or other person in possession, claiming under the party or estate assessed with taxes or levies on land, may be distrained if found on the premises, but not for an amount exceeding the rent contracted to be paid by such tenant for said premises, nor until the property of the landlord subject to distress, within the county or city, shall have been exhausted; and where the rent is payable in a share of the crop only the share of the crop belonging to the landlord shall be liable to levy. But when taxes and levies are assessed wholly to one person on a tract or lot, part of which has become the freehold of another by a title recorded before the commencement of the year for which such taxes or levies are assessed, the property belonging to the owner of that part shall not be distrained for more than a due proportion of the said taxes or levies.

Sec. 625. *When land lies partly in one county and partly in another county or corporation, how distress made; where residence of owner is in a different county or corporation, or tax-payer moves out of county or corporation, how taxes and levies collected.*—(As amended by an act approved February 28, 1894.) Where taxes or levies are assessed on a tract of land lying partly in one county and partly in another county or corporation, the

Digitized by Google

treasurer of the county or corporation in which the taxes or levies are so assessed may distrain on that part of the land lying in the other county or corporation in the same manner as if such part was in his own county or corporation; and when the land or other property is in a county or corporation different from that of the residence of the owner, or where a person assessed with any taxes or levies, before paying the same, removes from the county or corporation in which the assessment was made, the treasurer shall have the same remedies for the collection of all such taxes and levies, in all respects, as if the person owing the taxes and levies resided in the officer's own county or corporation, or the said treasurer may transfer to the treasurer of the county or corporation in which said person resides the tickets for taxation and levies against such person or property, and the last-named officer shall proceed to collect the same and pay the proceeds to the former officer; and the commission for collecting said tickets shall in such case be shared equally by the said officers.

Sec. 626. *Mortgages, etc., no bar to distress.*—No deed of trust or mortgage upon goods or chattels shall prevent the same from being distrained and sold for taxes or levies against the grantor in such deed while such goods and chattels remain in the grantor's possession; nor shall any such deed prevent the goods and chattels conveyed from being distrained and sold for taxes or levies assessed thereon, no matter in whose possession they may be found.

Sec. 627. *Where officer cannot find sufficient goods, etc., to distrain, how he shall proceed.*—When the officer cannot find sufficient goods or chattels to distrain for taxes or levies, any person indebted to or having in his hands estate of the party assessed with such taxes or levies may be applied to for payment thereof out of such debt or estate; and a payment by such person of the said taxes or levies, either in whole or in part, shall entitle him to a charge or credit for so much on account of such debt or estate against the party so assessed. If the person applied to do not pay so much as may seem to the officer ought to be recovered on account of the debt or estate in his hands, the officer shall, if the sum due for such taxes or levies does not exceed twenty dollars, procure from a justice a summons directing such person to appear before some justice at such time and place as may seem reasonable; and if the sum due exceed twenty dollars, shall procure from the clerk of the court of the county or city a summons directing such person to appear before the court of the county or city on the first day of the next term thereof; and from the time of the service of any such summons the said taxes and levies shall constitute a lien on the debt so due from such person, or on the estate in his hands.

Sec. 628. *Proceedings on return of summons executed.*—If such summons be returned executed, and the person so summoned do not appear, judgment shall be entered against him for the sumdue for such taxes and levies and for the fees of the clerk and of the officer who executes the summons.

Digitized by Google

Sec. 629. *Proceedings when person summoned appears.*—If the person so summoned appear he shall be interrogated on oath, and such evidence may be heard as may be adduced, and such judgment shall be rendered as upon the whole case shall seem proper.

Sec. 630. *Tenant paying taxes or levies to have credit out of rents.*—A tenant from whom payment shall be obtained, by distress or otherwise, of taxes or levies due from a person under whom he holds, shall have credit for the same against such person out of the rents he may owe him, except where the tenant is bound to pay such taxes and levies by an express contract with such person.

Sec. 631. *Fiduciary to be reimbursed out of estate.*—(As amended by act approved February 17, 1906.) Where taxes or levies are paid by any fiduciary on any estate in his hands or for which he may be liable, such taxes and levies shall be refunded out of said estate.

Digitized by Google

INDEX.

Administration, tax on, section 12, Tax Law..... 6
Adhesive stamps, section 16, Tax Law..... 8
Auction sales, who may sell without license, section 58, Tax Law..... 38
Auctioneer, account of sales, section 59, Tax Law..... 38
Auctioneer, what he may do, section 60, Tax Law..... 38
Auctioneer, general, sections 62, 63, Tax Law..... 39
Auctioneer, real estate, sections 64, 65, Tax Law..... 39
Auctioneer, tobacco, sections 66, 67, Tax Law..... 40
Architects, section 92, Tax Law..... 53
Attorney-at-Law, sections 114 115, 116, Tax Law..... 58-59
Agents, for renting houses, sections 126, 127, Tax laws..... 62
Agents, labor, sections 128, 129, Tax Law..... 62-63
Agriculture, Board of, act to protect and advance agriculture and regulate sale and purity of fertilizers, Act of December 28, 1899..... 82
Agriculture, Commissioner of, to collect inspection fee and furnish tags, Act of December 28, 1899..... 82
Agriculture, Board of, shall have control of all money received from fee for inspection, Act of December 28, 1899..... 84

Barbers, section 89, Tax Law..... 52
Bowling Saloon, sections 98, 99, Tax Law..... 55
Billiard Saloon, sections 100, 101, Tax Law..... 55
Bagatelle Saloon, sections 102, 103, Tax Law..... 56
Bulls, section 125, Tax Law..... 62
Banks, sections 17, 18, 19, 20, 21, 22, Tax Law.....9-10-11
Book Agents, sections 56, 57, Tax Law..... 37
Bankers, Private, sections 77, 78, Tax Law..... 43-44
Bankers and Brokers. dealing in options or futures, section 75, Tax Law 43
Broker, who receives and distributes provisions, merchandise, flour, hay, grain. section 81, Tax Law..... 49
Building and Loan Associations, section 82, Tax Law..... 49
Brokers, Insurance, sections 83, 84, Tax Law..... 50-51
Baggage Wagons, Hacks, &c., section 134, Tax Law..... 64
Bowie Knives, Dirks and Pistols, section 140, Tax Law..... 68
Brandy, license to distil from fruits, section 141, Tax Law..... 75

Capitation Tax, sections 3, 4, 5, Tax Law..... 1
Canal Corporations, section 27, Tax Law..... 12
Canal Corporations, tax on, section 28, Tax Law..... 15
Charters, Fees, etc., sections 37, 38, 39, 40, Tax Law.....25-26-27
Clerk of Court, to furnish Auditor and Commissioner of Revenue list of deeds for partition or conveyance of land, and deeds of trust or mortgages, sections 459-461 of Code 91

Digitized by Google

Clerk of Court, to furnish Auditor and Commissioner of Revenue list of judgments for partition or recovery of land, section 460 of Code.... 91
Clerk of Court, to be furnished with copies of land and personal property books, section 513 of Code 111
Clerk of Court, to compare land book with book of preceding year, section 514 of Code 111
Clerk of Court to compare personal property book with lists, section 515 of Code 112
Clerk of Court to point out errors to Commissioner of Revenue, section 516 of Code 112
Clerk of Court shall annex certificate to land book, section 517 of Code.. 112
Clerk of Court shall annex certificate to personal property book, section 518 of Code..... 112
Clerk of Court shall certify to State Treasurer aggregate of taxes and licenses, section 519 of Code..... 112
Clerk of Court, how Clerk to dispose of copies of books, section 520 of Code 113
Clerk of Court, compensation for services in examining land and personal property books, section 521 of Code..... 113
Clerk of Court, to record list of delinquent real estate, section 611 of Code 138
Credits, meaning of, section 489 of Code..... 101
Collateral Inheritance Tax, section 44(a), Tax Law..... 29
Commission Merchants, sections 48, 49, Tax Law..... 33-34
Common Criers, sections 71, 72, Tax Law..... 42
Criers, Common, sections 71, 72, Tax Law..... 42
Contractors, sections 90, 91, Tax Law..... 52-53
Circus, Shows and Menageries, sections 107, 108, 109, Tax Law..... 57
Conveyances, for transfer of baggage, &c., section 134 of Tax Law..... 64
Commissioner of Revenue, on or before August 1, 1903, and every second year thereafter, on or before May 1st, assess separately mineral land and standing timber trees, section 437 (a) of Code as amended by Act of February 21, 1906..... 93
Commissioner of Revenue, jurisdiction, section 449 of Code..... 87
Commissioner of Revenue, to be furnished with land and personal property books, section 450 of Code..... 87
Commissioner of Revenue, postage of communications to and from Auditor of Public Accounts, paid by State, section 450 of Code..... 87
Commissioner of Revenue, Auditor to report misconduct to court, section 451 of Code..... 88
Commissioner of Revenue, must apply for official books and papers of predecessor, section 452 of Code..... 88
Commissioner of Revenue, if official books and papers of predecessor cannot be obtained, the Auditor may authorize Commissioner to obtain copies from clerk, section 453 of Code..... 88
Commissioner of Revenue, duties, compensation, and liabilities of, Commissioner for cities shall be the same as those of Commissioner for counties, where not inconsistent with the Constitution and laws, section 454 of Code..... 88

Digitized by Google

Commissioner of Revenue, when to commence assessments, section 455 of Code 88
Commissioner of Revenue, to show last land book to land-owner to verify entries, &c., section 458 of Code 90
Commissioner of Revenue, to be furnished by Clerk of Court with list of deeds of conveyance, deeds of trust and mortages, sections 459-461 of Code 91
Commissioner of Revenue, to be furnished by Clerk of Court with list of judgments for partition of land or recovery of land, section 460 of Code 91
Commissioner of Revenue, to be furnished by Register of Land Office with list of grants, section 462 of Code 92
Commissioner of Revenue, shall make out land books, section 464, Code 92
Commissioner of Revenue, shall note in land book changes, section 467 of Code 95
Commissioner of Revenue, shall enter lands appearing on list of Register of Land Office, and shall assess their value, section 468 of Code 96
Commissioner of Revenue, when a tract or lot has become the property of different owners in several parcels, Commissioner to divide assessed value of the whole among the several parcels, section 471 of Code 96
Commissioner of Revenue, must correct mistakes on land books, section 473, of Code 96
Commissioner of Revenue, to make three copies of land books, his oath to each, section 486 of Code 99
Commissioner of Revenue, when to begin to take list of persons and personal property, section 490 of Code 101
Commissioner of Revenue, what persons and property to be listed for taxation, section 491 of Code 101
Commissioner of Revenue, shall enter on personal property book the names of persons mentioned in report of Examiner of Records, and aggregate amount of property chargeable to each, and extend taxes on same, Act of March 3, 1898 103
Commissioner of Revenue, shall enter the names of owners of ships, boats, etc., mentioned in report of Examiner of Records, and value of same and extend taxes thereon, act of March 7, 1900 105
Commissioner of Revenue, to apply to taxpayers to answer interrogatories concerning personal property, section 494 of Code 106
Commissioner of Revenue, with whom forms of personal property interrogatories left, section 495 of Code 107
Commissioner of Revenue, shall assess value of personal property, section 496 of Code 108
Commissioner of Revenue fined if he takes answers not sworn to, section 498 of Code 108
Commissioner of Revenue, how property of Commissioner of Revenue assessed, section 502 of Code 109
Commissioner of Revenue to add up columns of land and personal property book, section 505 of Code 110

Digitized by Google

Commissioner of Revenue, deduction from compensation for entering less than proper tax, section 506 of Code.. 110
Commissioner of Revenue, to extend omitted taxes, section 508, Code.. 110
Commissioner of Revenue, to extend county and city levies on land and property books, section 509, Code 111
Commissioner of Revenue, penalty for false entry in books, section 510 of Code 111
Commissioner of Revenue, to make three copies of property book, section 511 of Code 111
Commissioner of Revenue, to keep original of land and property books, section 512 of Code 111
Commissioner of Revenue, to deliver copies of land and property books to Clerk for examination, section 513 of Code.... 111
Commissioner of Revenue to assist Clerk in examination, section 516 of Code 112
Commissioner of Revenue to deliver copies of books to Auditor of Public Accounts and Treasurer of city or county, section 520 of Code.. 113
Commissioner of Revenue may require of Clerk, Treasurers, and Auditor, receipt for books, section 523, of Code.... 113
Commissioner of Revenue, fees of, section 524 of Code 113
Commissioner of Revenue, to make out tickets for fees, section 525 of Code 114
Commissioner of Revenue, compensation other than fees, section 526 of Code 114
Commissioner of Revenue, postage to be paid, section 527 of Code.... 115
Commissioner of Revenue, when compensation withheld, section 528 of Code 115
Commissioner of Revenue, compensation for making books of preceding year, section 529 of Code.... 115
Commissioner of Revenue, compensation apportioned on death or removal of Commissioner, section 530 of Code.... 115
Commissioner of Revenue, must not alter books after delivery to treasurer, section 531 of Code 115
Commissioner of Revenue, to file with Clerk list of violations of revenue laws, and if none, to furnish to court statement of that fact, section 532 of Code 116
Commissioner of Revenue, when auditor may deduct commission for assessing license tax, section 553 of Code.... 121
Commissioner of Revenue, fees on licenses, section 565, of Code.... 124
Commissioner of Revenue, violations of duty to be reported by treasurers, section 566 of Code.... 124
Commissioner of Revenue, liable for costs if taxes are erroneously assessed by neglect or carelessness, section 572 of Code.... 127
Commissioner of Revenue, to report escheated lands, section 2374 of Code 130
Commissioner of Revenue, to report violations of penal laws to Attorney for Commonwealth, section 3988 of Code.... 130
Commissioner of Revenue, to make three copies of land books; his oath to each, section 486 of Code.... 99

Digitized by Google

Deeds, tax on, section 13 Tax Law..... 6
Dining Car Companies. tax on, sections 32, 33 Tax Law..... 20-21
Dentists, sections 114, 117, 118 Tax Law..... 58-60
Daguerrean and Photograph Artists and Agents, sections 121, 122 Tax Law 61
Druggist, if he sells liquor must take out license to sell liquor by retail, section 141 Tax Law 74
Distiller, from grain, whiskey, section 141 Tax Law 74
Distiller, from fruit, brandy, section 141 Tax Law..... 75
Dirks, Bowie Knives and Pistols, dealers in, section 140 Tax Law..... 68
Delinquent and Insolvent and Erroneous Assessment Lists to be made by treasurers, sections 605, 606, 607 of Code..... 136
Delinquent and Insolvent and Erroneous Assessment Lists, court to examine and correct, after examination by commissioners and supervisors, section 608 of Code..... 137
Delinquent and Insolvent and Erroneous Assessment Lists, to whom copies of lists certified, section 608 of Code..... 137
Delinquent and Insolvent and Erroneous Assessment Lists, original delinquent lists and tickets filed in clerk's office, section 608 of Code.. 137
Delinquent and Insolvent and Erroneous Assessment Lists, clerk to record list of delinquent real estate, section 611 of Code..... 138
Delinquent Taxes and Levies, how paid, section 608 of Code..... 137
Delinquent Personal Property and Capitation Taxes, Auditor to place in hands of an officer or collector for collection, section 612 of Code.... 138
Delinquent Personal Property and Capitation Taxes, Auditor may appoint collectors of, sections 619, 620, 621 of Code..... 141
Deputies of Treasurers, Sheriff, Sergeant, Commissioner of Revenue, County Surveyor, Clerk of Court, how appointed and their duties, section 817 of Code 129

Express Companies, tax on, sections 29, 30 Tax Law..... 17
Express Companies, license tax, section 31 Tax Law..... 19
Eating House, sections 96, 97 Tax Law..... 54
Exhibitions, Theatres. etc., sections 105, 106 Tax Law..... 56
Eating or Lodging Houses at Religious Gatherings, Act of March 10, 1904, no tax 55
Exempt from Taxation, what real estate, section 457 of Code..... 89
Exempt from Taxation, what personal property, section 488 of Code.... 100
Examiners of Records, to assess personal property in hand of fiduciaries and under control of courts. Act of March 3, 1898..... 103
Examiners of Records, to assess ships and boats, Act of March 7, 1900.. 105
Escheated Lands, to be reported by Commissioner of Revenue to escheator, section 2374 of Code..... 130
Erroneous Assessment of Taxes, redress against, section 567 of Code.... 125
Erroneous Assessment of Taxes, when court may correct and order money refunded, section 568 of Code..... 125
Erroneous Assessment of Taxes, treasurer restrained from collecting, section 569 of Code 126

Digitized by Google

Erroneous Assessment of Taxes, if paid into treasury how refunded, section 570 of Code..... 126
Erroneous Assessment of Taxes, court may render judgment for costs, section 572 of Code..... 127
Erroneous Assessment of Taxes, appeal and supersedas allowed the State, section 573 of Code..... 127
Erroneous Assessment of Levies, section 571 of Code..... 127

Franchise Tax, section 43 Tax Law..... 28
Franchise Tax on Railway and Canal Companies, section 28, Tax Law.. 15
Fertilizers, Act to regulate sale and purity of..... 82
Fiduciaries, bonds, notes, and all other personal property in hands of, to be assessed by Examiner of Records, Act of March 3, 1898..... 103
Fees for Registration, section 41 Tax Law..... 27

Gypsies, and Like Strolling Companies, Act March 7, 1904..... 69

Houses of Private entertainment, sections 93, 94, 95 Tax Law..... 53-54
Hobby Horse Machines, Merry-go-rounds, sections 110, 111 Tax Law.... 57-58
Houses, Agents for Renting, sections 126, 127 Tax Law..... 56-57
Hacks, Carriage, Cab or other Vehicle, section 134 Tax Law..... 64
Hotel, license, section 141 Tax Law..... 73

Income, what to include, section 10 Tax Law..... 5
Income, tax on, section 11 Tax Law..... 6
Insurance Companies, tax on, sections 23, 24, 25, 26 Tax Law..... 11-12
Insurance Brokers, sections 83, 84 Tax Law..... 50-51
Inheritance, collateral, tax, section 44 (a) Tax Law..... 29
Interest on Taxes, Act March 12, 1904..... 29
Implements and Machines, agents for sale of, sections 136, 137 Tax Law 66-67
Implements and Machines, peddlers of, section 138 Tax Law..... 67

Junk Dealers, sections 69, 70 Tax Law..... 40-42
Jackasses and Stallions, sections 123, 124 Tax Law..... 61-62

Lands, what exempt from taxation, section 457 of Code..... 89
Lands, clerk to furnish Commissioner of Revenue and Auditor with list of deeds and list of judgments for lands, sections 459, 460, 461 of Code 91
Lands, appearing on abstract of Register of Land Office to be entered on land book, section 468 of Code..... 95
Lands, appearing on clerk's list of deeds and list of judgments for partition or recovery to be transferred accordingly on land book, section 470 of Code 96
Lands, sold for taxes to be noted on land book, section 469 of Code..... 96
Lands, when tract or lot becomes property of different owners in several parcels, the assessed value of the whole to be divided among the several parcels, section 471 of Code..... 96
Lands, when owner dies, to whom land is to be charged, section 474 of Code 96

Digitized by Google

Lands, when lying in one district or city are assessed in another, how error corrected, section 475 of Code..... 97
Lands, when lying partly in one county and partly in another, how assessed, section 476 of Code..... 97
Lands, when lying partly in one district and partly in another, of same county, how assessed, section 477 of Code..... 97
Lands, when lying partly in one county and partly in another and part is sold, how assessed, section 478 of Code..... 98
Lands, omitted, how re-entered and assessed, section 479 of Code..... 98
Lands, purchaser of, to be charged with tax only from date of title, section 480 of Code..... 98
Lands, value of buildings not already assessed, to be assessed, section 481 of Code 98
Lands, value of new buildings to be assessed, section 482 of Code..... 98
Lands, repairs and additions to buildings to be assessed, section 483 of Code 98
Lands, when buildings injured or destroyed, value to be reduced, section 489 of Code 98
Lands, mineral lands, how and when assessed, section 437 (a) Code as amended 93
Lands, how machinery in mining and manufacturing establishments assessed, section 485 of Code..... 99
Lands and Lots, tax on, section 2 Tax Law..... 1
Land Agents, sections 54, 55 Tax Law..... 36-37
Labor Agents, sections 128, 129 Tax Law..... 62-63
Land Books, form of, section 464 of Code..... 92
Land Books, what table of lands in counties to contain, section 465 of Code 92
Land Books, what table of town lots to contain, section 466 of Code.. 95
Land Books, changes to be noted by Commissioner, section 467 of Code 95
Land Books, Commissioner of Revenue shall enter lands appearing on certificate of Register of Land Office, section 468 of Code..... 95
Land Books, real estate sold for taxes to be noted on land book, but continued in name of former owner, section 469 of Code..... 96
Land Books, lands appearing on list of deeds and list of judgments and decrees for recovery or partition furnished by clerks of court, and on abstract of grants furnished by Register of Land Office shall be transferred accordingly on land book, section 470 of Code..... 96
Land Books, when a tract or lot becomes property of different owners in several parcels, how assessed, section 471 of Code..... 96
Land Books, mistakes in land book to be corrected, section 473 of Code.. 96
Land Books, when owner of land dies, to whom it is to be charged, section 474 of Code..... 96
Land Books, when land is assessed in wrong district or city, how error is corrected, section 475 of Code..... 97
Land Books, when land lies in different counties, how assessed, section 476 of Code 97
Land Books, when land lies in different districts of same county, how assessed, section 477 of Code..... 97

Digitized by Google

Land Books, when land lying in different counties and part is sold, how assessed, section 478 of Code 98
Land Books, omitted land, how re-entered and assessed, section 479 of Code 98
Lnnd Books, purchaser to be taxed only from date of title, section 480 of Code 98
Land Books, value of buildings not already assessed, to be assessed, section 481 of Code 98
Land Books, value of new buildings to be assessed, section 482 of Code.. 98
Land Books, repairs and additions to buildings, to be assessed, section 483 of Code 98
Land Books, when buildings injured or destroyed, their value to be reduced, section 484 of Code 98
Land Books, machinery, value to be assessed, section 485 of Code 99
Land Books, Commissioner of Revenue to make three copies of, section 486 of Code 99
Land Books, Commissioner of Revenue to add up columns, section 506 of Code 110
Land Books, if no book of preceding year was made out, how supplied, section 507 of Code 110
Land Books, Commissioner of Revenue to extend county and city levies, section 509 of Code 111
Land Books, Commissioner of Revenue to retain original book, section 512 of Code 111
Land Books, Commissioner of Revenue to deliver copies to clerk for examination, section 513 of Code 111
Land Books, clerk to compare with book of preceding year, section 514 of Code 111
Land Books, Commissioner of Revenue to assist clerk in examination, section 516 of Code 112
Land Books, certificate to be annexed to, section 517 of Code 112
Land Books, clerk to certify aggregate taxes to State Treasurer, section 519 of Code 112
Land Books, how copies disposed of, section 520 of Code 113
Land Books, compensation of clerk for examination, section 521 of Code 113
Land Books, Auditor to compare with books of preceding year, section 522 of Code 113
Land Books, to be guide to Auditor in settling with county and city treasurers, section 522 of Code 113
Land Books, not to be altered, section 531 of Code 115
Lightning Rod Merchants, Act of March 15, 1906 35
Lightning Rod Peddlers, section 51 Tax Law 35
Lending Money on Furniture, etc., Act of March 12, 1906 4
Laundries, persons operating, section 130 Tax Law 63
Livery Stables, hacks, baggage wagons, sections 133, 134 Tax Law 64
Liquor Licenses, section 141 Tax Law 63
Liquor Licenses, wholesale, what quantity, section 141, first clause, Tax Law 69
Liquor Licenses, wholesale, amount of tax, section 141 Tax Law 72

Digitized by Google

Liquor Licenses, malt liquor wholesale, quantity, section 141 Tax Law.. 69
Liquor Licenses, malt liquor wholesale, tax on, section 141 Tax Law.... 72
Liqquor Licenses, retail, what quantity, section 141 Tax Law..... 69
Liquor Licenses, retail, tax on, section 141 Tax Law..... 72
Liquor Licenses, ordinary or hotel, section 141 Tax Law..... 69
Liquor Licenses, ordinary, tax on, section 141 Tax Law..... 73
Liquor Licenses, ordinary, what constitutes, section 141 Tax Law..... 73
Liquor Licenses, hotel, what constitutes, section 141 Tax Law..... 73
Liquor Licenses, hotel, tax on, section 141 Tax Law..... 73
Liquor Licenses, wholesale and retail dealer must take out separate license for each, section 141 Tax Law..... 69
Liquor Licenses, Rectifier. tax to rectify, section 141 Tax Law..... 74
Liquor Licenses, Rectifier if he sells by wholesale or retail must take out license, section 141 Tax Law..... 74
Liquor Licenses, druggist who sells liquor must obtain license, section 141 Tax Law..... 74
Liquor Licenses, manufacturer or distiller, whiskey-tax, section 141 Tax Law 74
Liquor Licenses, manufacturer from fruits, cider or pomace, i. e., brandy, tax, section 141 Tax Law..... 75
Liquor Licenses, manufacturer malt liquors, tax, section 141 Tax Law.. 75
liquor Licenses, retail on steamboats, etc., tax, section 141 Tax Law.... 76
Liquor Licenses, sample liquor dealer, tax, section 141 Tax Law..... 76
Liquor Licenses, social clubs, tax section 142 Tax Law..... 77
License Tax, of Insurance Companies, sections 23, 24, 25, 26 Tax Law.. 11-12
License Tax of Express Companies, section 31 Tax Law..... 19
License Tax of Telegraph and Telephone Companies, section 36 Tax Law 24
License Tax, of merchants, sections 45, 46 Tax Law..... 31
License Tax of Oyster Packers, sections 46 (a) 46 (b), Tax Laws.. 32
License Tax of Commission Merchants, sections 48, 49 Tax Law..... 33-34
License Tax, Lightning Rod Merchants, Act of March 15, 1906..... 35
License Tax, Peddlers, sections 50, 51 Tax Law..... 34-35
License Tax for sale of Patent Rights, sections 52-53 Tax Law..... 36
License Tax, Land Agents, sections 54, 55 Tax Law..... 36-37
License Tax, Book Agents, sections 56, 57, Tax Law..... 37
License Tax, General Auctioneers, sections 62, 63, Tax Law..... 39
License Tax, Real Estate Auctioneers, sections 64, 65 Tax Law..... 39
License Tax, Tobacco Auctioneers, sections 66, 67 Tax Law..... 40
License Tax, Retailers of Tobacco, section 68 Tax Law..... 40
License Tax, Junk Dealers, sections 69, 70 Tax Law..... 40-42
License Tax, Common Criers, sections 71, 72 Tax Law..... 42
License Tax, Ship Brokers, sections 73, 74 Tax Law 42-43
License Tax, Stock Brokers, sections 75. 76, Tax Law..... 43
License Tax, Banker or Broker, dealing in futures, section 75 Tax Law 43
License Tax, Private Bankers, sections 77, 78 Tax Law..... 43-44
License Tax, Pawn Brokers, sections 79, 80 Tax Law..... 44-47
License Tax, Lending Money on Furniture, Wearing Apparel, etc., Act of March 12, 1906..... 47
License Tax, Broker who receives or distributes provisions or merchandise, section 81 Tax Law..... 49

Digitized by Google

License Tax, Building and Loan Associations, section 82 Tax Law..... 49
License Tax, Insurance Brokers, sections 83, 84 Tax Law..... 50-51
License Tax, Mercantile Agency, sections 85. 86 Tax Law..... 51
License Tax, Undertaker, sections 87, 88 Tax Law..... 50-51
License Tax, Barbers, section 89 Tax Law..... 52
License Tax, Contractors, sections 90, 91 Tax Law..... 52-53
License Tax, Architect, section 92 Tax Law 53
License Tax, House of Private Entertainment, sections 93, 94, 95 Tax Law 53-54
License Tax, Eating-house, sections 96, 97 Tax Law 54
License Tax, Eating Houses, at religious gatherings, exempt from tax.. 55
License Tax. Bowling Saloon, sections 98, 99 Tax Law..... 55
License Tax, Billiard Room or Saloon, sections 100, 101 Tax Law..... 55
License Tax, Bagatelle Saloon, sections 102, 103 Tax Law..... 56
License Tax, Theatres. Public Performances, Exhibitions, etc., sections 105, 106 Tax Law 56
License Tax, Shows, Circuses and Menageries, sections 107, 108, 109 Tax Law 57
License Tax. Hobby-horse Machines, Merry-go-rounds, etc., sections 110, 111 Tax Law 57-58
License Tax, Public Rooms and Public Theatres, sections 112, 113 Tax Law 58
License Tax, Attorney-at-Law, sections 114, 115. 116 Tax Law 58-59
License Tax, Physician, Surgeon, Denist, sections 114, 117, 118 Tax Law 58-60
License Tax, Surgeon, sections 117, 118 Tax Law..... 60
License Tax, Veterinary Surgeon, section 118 (a) Tax Law 60
License Tax, Dentist, section 117 Tax Law 60
License Tax, Venders of Medicine, Salve, Liniment, etc, sections 119, 120 Tax Law 60-61
License Tax, Daguerrean and Photograph Artists and Agents, sections 121, 122 Tax Law 61
License Tax, Stallions and Jackasses, sections 123, 124 Tax Law..... 61-62
License Tax, Bulls, section 125 Tax Law 62
License Tax, Agents for Renting Houses, sections 126, 127 Tax Law.... 62
License Tax. Labor Agents, sections 128, 129 Tax Law..... 62-63
License Tax, Laundries, section 130 Tax Law 63
License Tax, Storage and Impounding, sections 131, 132 Tax Law..... 63
License Tax, Livery Stable, sections 133, 134 Tax Law..... 64
License Tax, Hacks, Baggage Wagons, section 134 Tax Law..... 64
License Tax, Sewing Machines, section 135 Tax Law..... 64
License Tax, Implements and Machines, agents for sale of, sections 136, 137 Tax Law 66-67
License Tax, Manufactured Implements and Machines, peddlers of, section 138 Tax Law..... 67
License Tax, Slot Machines, section 139 Tax Law..... 68
License Tax, Dealers in Pistols, Dirks, Bowie Knives, section, 140 Tax Law 68
License Tax, Gypsies and Strolling Companies, Act of March 7, 1904.... 69
License Tax, Social Clubs, section 142 Tax Law..... 77
License Tax, General Provisions, sections 143, 144 Tax Law 80

Digitized by Google

Licenses Tax, to whom paid, section 554 of Code..... 121
License Tax, what pro-rated, section 555 of Code 122
Licenses, to whom granted, section 533 of Code..... 116
Licenses, when granted, section 534 of Code..... 116
Licenses, how applied for and granted, section 535 of Code..... 117
Licenses, how applied for and granted if tax is $50.00 or over for a year, Act of February 22, 1890..... 117
Licenses, when and how Auditor may grant license, section 539 of Code 119
Licenses, how Commissioner of Revenue may obtain license, section 544 of Code 119
Licenses appeal from commissioner's valuation, section 545 of Code 119
Licenses, individual names to be stated in license, section 546 of Code.. 119
Licenses, effect of change in partners or name of firm, section 547 of Code 119
Licenses, Commissioner to propound interrogatories to applicant, section 548 of Code..... 120
Licenses, shall designate place of business, section 549 of Code..... 120
Licenses, when separate license granted to members of a firm, section 550 of Code 120
Licenses, a person engaged in more than one business to pay tax on each, section 550 of Code..... 120
Licenses, when double tax imposed, section 551 of Code..... 120
Licenses, Auditor may reform assessment of, section 552 of Code..... 121
Licenses, to whom license tax paid, section 554 of Code..... 121
Licenses, Commissioner of Revenue to attend court to issue, section 555 of Code 122
Licenses, when to expire, section 555 of Code..... 122
Licenses, when tax pro-rated, if issued for less than a year, section 555 of Code 122
Licenses, when Commissioner of Revenue to return list of, section 556 of Code 122
Licenses, list to be evidence to charge collecting officer, section 557 of Code 122
Licenses, a personal privilege, section 558 of Code..... 122
Licenses, how assignable, etc., section 559 of Code..... 122
Licenses, revocable by court, section 560 of Code..... 124
Licenses, may be altered when place of business is changed, section 561 of Code..... 124
Licenses, each day's continuance in business without license a separate offense, section 562 of Code..... 124
Licenses, property used in business not exempt from taxation, section 564 of Code..... 124
Licenses, fees of commissioners on licenses, section 565 of Code..... 124
Licenses, a person who engages in business without license liable to a fine, section 574 of Code..... 127

Merchants, license tax, sections 45, 46 Tax Law..... 31
Merchants, commission, sections 48, 49 Tax Law..... 33-34
Mercantile Agencies, sections 85, 86 Tax Law..... 51
Menageries, Shows, Circuses, sections 107, 108, 109 Tax Law..... 57

Digitized by Google

Merry-go-Rounds, sections 110, 111 Tax Law.....
Medicines, Salves and Liniments, venders of, sections 119, 120 Tax Law 66
Malt Liquor, wholesale license, section 141 Tax Law.....
Malt Liquor, retail license, section 141 Tax Law.....
Malt Liquor, manufacturess' license, section 141 Tax Law.....
Machines and Implements, agents for sale of, sections 136, 137 Tax Law 66
Machines and Implements, peddlers of, section 138 Tax Law.....
Moneys, meaning of, section 489 of Code..... 1

Oyster Packers, sections 46 (a), 46 (b) Tax Law..... 8
Ordinary, license, section 141 Tax Law..... 7
Omitted Taxes, how assessed, section 508 of Code..... 11

Personal Property Book, what to be entered thereon, section 487 of Code 9
Personal Property Book, what persons and property to be assessed for taxation, section 491 of Code..... 10
Personal Property Book, how made out and what to contain, section 504 of Code 10
Personal Property Book, Commissioner of Revenue to add up columns section 505 of Code..... 11
Personal Property Book, if books for preceding year were not made out, how supplied, section 507 of Code..... 11
Personal Property Book, Commissioner of Revenue to extend county and city levies, section 509 of Code..... 11
Personal Property Book, Commissioner of Revenue to make three copies, section 511 of Code 11
Personal Property Book, Commissioner of Revenue to keep original, section 512 of Code 11
Personal Property Book, Commissioner of Revenue to deliver copies to clerk for examination, section 513 of Code..... 11
Personal Property Book, clerk to compare book with lists, section 515 of Code 11
Personal Property Book, Commissioner to assist clerk to examine, section 516 of Code..... 11
Personal Property Book, certificate to be annexed to, section 518 of Code 11
Personal Property Book, Clerk to certify to State Treasurer taxes, section 519 of Code..... 11
Personal Property Book, how copies disposed of by Clerk, section 520 of Code 11
Personal Property Book, compensation to Clerk for examining, section 521 of Code 11
Personal Property Book, to be guide for Auditor in settlement with county and city treasurers, section 522 of Code..... 11
Personal Property Book, compensation to Commissioner of Revenue, section 526 of Code..... 11
Personal Property Book, not to be altered after delivery to treasurer, section 531 of Code..... 11
Persons, tax on, sections 3, 4, 5 Tax Law.....
Pawn-brokers, sections 79, 80 Tax Law..... 44-4
Private Entertainment Houses, sections 93, 94, 95 Tax Law..... 53-5

Digitized by Google

hysicians, sections 114, 117, 118 Tax Law..... 58-60
hotograph Artists and Agents, sections 121, 122 Tax Law..... 61
arlor Car Companies, sections 32, 33 Tax Law..... 20-21
eddlers, sections 50, 51 Tax Law..... 34-35
atent Rights, sections 52, 53 Tax Law..... 36
rivate Bankers, sections 77, 78 Tax Law..... 43-44
ublic Rooms, sections 112, 113 Tax Law..... 58
istols, Dirks and Bowie Knives, dealers in, section 140 Tax Law..... 68
ersons and Personal Property, when Commissioner to begin to take list of, section 490 of Code..... 101
ersons and Personal Property, what to be assessed for taxes, section 491 of Code 101
ersonal Property, tangible, section 6 of Code..... 2
ersonal Property, tax thereon, section 7 of Code..... 3
ersonal Property, intangible, section 8 of Code..... 3
ersonal Property, tax thereon, section 9 of Code 5
ersonal Property, by whom to be listed and to whom taxed, section 492 of Code..... 102
ersonal Property, what exempt from taxation, section 488 of Code.... 100
ersonal Property, to whom bonds, notes and other evidences of debt held subject to order of court to be taxed, Act of March 3, 1898.... 103
ersonal Property, under control of courts or fiduciaries, to be assessed by examiners of records, Act of March 3, 1898..... 103
ersonal Property, taxpayer to answer interrogatories, section 494 of Code 106
ersonal Property, Commissioner of Revenue to assess value of, section 496 of Code 108
ersonal Property, penalty if taxpayer refuses to answer interrogatories in regard thereto, sections 497, 498 of Code..... 108
ersonal Property, of Commissioner of Revenue, how assessed, section 502 of Code 109
ersonal Property, proceedings against persons giving false list of, section 503 of Code 109
ersonal Property, erroneous assessment of corrected, Act of December 31, 1903 125

Railway Corporations, section 27 Tax Law..... 12
Railway Corporations, tax on, section 28 Tax Law..... 15
Railway Corporations, no tax on income of, section 28 Tax Law..... 15
Registration Fees, sections 41, 42 Tax Law..... 27-28
Railroad and other Companies, which sell mineral and forest products and other articles, section 47 Tax Law..... 33
Real Estate Auctioneer, sections 64, 65 Tax Law..... 39
Renting Houses, agents for, sections 126, 127 Tax Law..... 62
Rectifier, of alcoholic liquors, section 141 Tax Law..... 74
Rectifier, if he sells liquor must take license, section 141 Tax Law... 74
Real Estate, taxes on, section 2 Tax Law..... 1
Real Estate, what to be taxed, lien for taxes and levies, value fixed assessors of land not to be changed, except to add value of improve-

Digitized by Google

ments or deduct for total or partial loss of improvement, section 456 of Code..... 88
Real Estate, what exempt from taxation, section 457 of Code..... 89
Real Estate, when sold for taxes Commissioner to note sale on land book, but continue it in name of former owner until deed is made, section 469 of Code..... 96
Real Estate. appearing on Clerk's list of deeds, and list of judgments for partition or recovery, to be transferred accordingly on land book, section 470 of Code 96
Real Estate, when tract becomes property of different owners, the assessed value of the whole to be divided amongst the several parcels, section 471 of Code..... 96
Real Estate, when owner dies, to whom land to be charged, section 474 of Code 96
Real Estate, when lands in one district erroneously assessed in another, how error corrected, section 475 of Code..... 97
Real Estate, when lying in different counties, how assessed, section 476 of Code 97
Real Estate, when lying in different districts of one county, how assessed, section 477 of Code..... 97
Real Estate, when lying in different counties and a part is sold, how assessed, section 478 of Code..... 98
Real Estate, omitted, how re-entered and assessed, section 479 of Code.. 98
Real Estate, purchaser of, to be taxed only from date of title, section 480 of Code..... 98
Real Estate, value of buildings not theretofore assessed, to be assessed by Commissioner of Revenue, section 481 of Code..... 98
Real Estate, value of new buildings to be assessed, section 482 of Code.. 98
Real Estate, repairs and additions, how assessed, section 483 of Code.... 98
Real Estate, when buildings injured or destroyed, their value reduced by Commissioner of Revenue, section 484 of Code..... 98
Real Estate, machinery, how assessed, section 485 of Code..... 99
Register of Land Office, to furnish Auditor and Commissioner of Revenue list of grants, section 462 of Code..... 92
Revenue Laws, construction of, section 489 of Code..... 101
Revenue Laws, penalty for violation of, sections 574, 575, 576, 577 of Code 127-128
Revenue Laws. violations of, to be reported, section 716 of Code..... 129
Revenue Laws. violations of to be reported, section 3988 of Code..... 130

Suits, tax, section 14 Tax Law..... 7
Seals, tax, section 16 Tax Law..... 8
Stamps, adhesive, section 16 Tax Law..... 8
Security Companies, tax on shares, section 17 Tax Law..... 9
Steamboats and Steamships and Steam Ferries, tax, sections 29, 30 Tax Law 17-18
Sleeping Car, Parlor Car and Dining Car Companies, sections 32, 33 Tax Law 20-21
Ship Brokers, sections 73, 74 Tax Law..... 42-43
Stock Brokers, sections 75, 76 Tax Law..... 43

Digitized by Google

Shows, Circuses and Menageries, sections 107, 108, 109 Tax Law..... 57
Surgeons, sections 117, 118 Tax Law..... 60
Surgeons, veterinary, section 118 (a) Tax Law..... 60
Stallions and Jackasses, sections 123, 124 Tax Law..... 61-62
Stables, livery, sections 133, 134 Tax Law..... 64
Storage and Impounding, sections 131, 132 Tax Law..... 63
Sewing Machines and Accessories, section 135 Tax Law..... 64
Slot Machines, section 139 Tax Law..... 68
Social Clubs, section 142 Tax Law..... 77
School, public free, taxes for their support to be separately assessed, section 145 Tax Law..... 81
School Taxes, tax for support of, sections 2 and 5 Tax Law..... 1
School Taxes, assessment of, section 1514 of Code..... 115

Salves, Medicines, Liniment, etc., venders of, sections 119, 120 Tax Law 60-61
Standing Timber Trees, how and when assessed, section 437 (a) of Code as amended February 21, 1906..... 93
Taxes, for the year commencing February 1, section 1 Tax Law..... 1
Taxes, on lands and lots and improvements, ground rents and rent charges, section 2 Tax Law..... 1
Taxes, on male inhabitants who have attained the age of 21 years, section 4 Tax Law..... 1
Taxes, rate of tax on male inhabitants, section 5 Tax Law..... 1
Taxes, classification of tangible personal property, section 6 Tax Law.. 2
Taxes, rate of tax on tangible personal property, section 7 Tax Law.... 3
Taxes, classification of intangible personal property, section 8 Tax Law.. 3
Taxes, rate of taxes on intangible personal property, section 9 Tax Law 5
Taxes, rate of tax on income, section 11 Tax Law..... 6
Taxes, on wills and administrations, section 12 Tax Law..... 6
Taxes, on deeds, section 13 Tax Law..... 6
Taxes, on suits. section 14 Tax Law..... 7
Taxes, on seals, section 16 Tax Law..... 8
Taxes, on banks and trust and security companies, sections 17, 18, 19, 20, 21, 22 Tax Law 9 10-11
Taxes, on insurance companies, sections 23 ,24, 25, 26 Tax Law..... 11-12
Taxes, on railway and canal corporations, section 27 Tax Law..... 12
Taxes, rate of tax on railway and canal companies, section 28 Tax Law.. 15
Taxes, on express, steamboat, steamship, steam-ferries, sections 29, 30 Tax Law 17-19
Taxes, express companies, license tax, section 31 Tax Law..... 19
Taxes, on sleeping car, parlor car dining car companies, tax, sections 32, 33 Tax Law 20-21
Taxes, on telegraph and telephone companies, sections 34, 35, 36 Tax Law 22-24
Taxes, on franchises, section 43 Tax Law..... 28
Taxes, on collateral inheritance, section 44 (a) Tax Law..... 29
Taxes, corporations aggrieved by assessments made by State Corporation Commission, right to appeal section 144 Tax Law..... 80
Taxes, corporation, firm or person required to pay taxes directly into treasury, failing to make payment to incur a penalty of five per cent., section 144 Tax Law..... 81

Digitized by Google

Taxes, Auditor to deliver bill for taxes payable directly into treasury and not paid to county or city treasurer for collection, section 144 Tax Law 81
Taxes, school tax to be separately assessed and paid in money, section 145 Tax Law..... 81
Taxes, omitted taxes, how assessed, section 508 Tax Law.... 110
Taxes, erroneous assessment of, corrected, sections 567, 568 of Code; 125
Taxes, erroneous assessment of, corrected, act of Dec. 31, 1902.... 125
Taxes, erroneously assessed, not to be collected or money refunded, sections 569, 570 of Code..... 126
Taxes, erroneously assessed, State may appeal from erroneous assessment court order, section 573 of Code..... 127
Taxes, school, assessment of, section 1514 of Code..... 130
Taxes, what may be distrained for, section 622 of Code..... 141
Taxes, treasurers may distrain for taxes for which they have accounted, section 623 of Code 142
Taxes, property of tenant may be distrained, section 624 of Code..... 142
Taxes, mortgages no bar to distress for taxes, section 626 of Code..... 143
Taxes, how officer to proceed to collect when no property to distrain, sections 627, 628, 629 of Code.....143, 144
Taxes, tenant paying tax to have credit out of rents, section 630 of Code 144
Trust and Security Companies, tax on shares, section 17 Tax Law..... 9
Telegraph and Telephone Companies, sections 34, 35, 36 Tax Law..... 22-24
Tobacco Auctioneer, sections 66, 67 Tax Law..... 40
Tobacco Retailer, section 68 Tax Law..... 40
Theatres, public performances, exhibitions, sections 105, 106 Tax Law.. 56
Theatre, public, or other rooms for exhibition, sections 112, 113 Tax Law 58
Taxpayer, penalty for refusing to answer interrogatories and swear thereto, section 497 of Code..... 108
Taxpayer, fined if he refuses to exhibit property, section 498 of Code.. 108
Treasurers, to report violation of duty by Commissioner of Revenue, section 566 of Code..... 124
Treasurers, not to collect taxes erroneously assessed, or must refund, section 569 of Code..... 126
Treasurers, compensation for receiving and paying over revenue, section 613 of Code..... 139
Treasurers, may appoint deputies, section 817 of Code..... 129
Treasurers, to collect and pay over taxes and levies, section 602 of Code 133
Treasurers, when to receive taxes and levies, shall advertise time and place; penalty on taxpayer after December 1st; to call on each taxpayer; when to distrain, section 603 of Code..... 133
Treasurer, when to pay taxes into treasury; final settlement; Auditor may call for statement of collections and require payment; treasurers of Richmond, Petersburg and Lynchburg to report and pay weekly, and removal for failure, section 604 of Code..... 133
Treasurers, courts authorized to suspend, act of Dec. 3, 1903..... 134
Treasurers, to return lists of uncollected taxes and delinquents, section 605 of Code..... 136
Treasurers, form of delinquent list and oath, section 606 of Code..... 136
Treasurers, delinquent lists verified by oath, section 607 of Code..... 136

Digitized by Google

Treasurers, delinquent personal property and capitation list to be posted at front door of Courthouse, section 607 of Code..... 136
Treasurers, court to examine and correct delinquent lists after being examined commissioners and supervisors; copies to be certified to Auditor and State Treasurer; copy improper assessment certified to county treasurer, etc., section 608 of Code..... 137
Treasurers, penalties for false list of delinquents, or for returning as delinquent when sufficient property to distrain, section 609 of Code.. 138
Treasurers, to forward delinquent lists to Auditor and receive credit therefor, section 610 of Code..... 138
Treasurers, compensation for receiving and paying over revenue, section 613 of Code..... 139
Treasurers, compensation for receiving and disbursing levies, section 614 of Code..... 139
Treasurers, when delinquent Auditor to report to Attorney-General, who shall institute proceedings against them and sureties, section 675 of Code 140
Treasurers, lien of, judgment against them, section 616 of Code..... 140
Treasurers, penalty for failure to pay over revenue, section 618 of Code 141
Trasurers, on what he may distrain for taxes, section 622 of Code..... 141
Treasurers, may distrain property of tenant or other person in possession of, section 624 of Code..... 142
Treasurers, may distrain for taxes for which he has accounted, section 623 of Code..... 142
Treasurers, how to proceed when property lies partly in one county and partly in another, section 625 of Code..... 142
Treasurers, mortgages not bar to distress for tax, section 626 of Code.... 143
Treasurers, how to proceed when sufficient goods cannot be found to distrain, sections 627, 628, 629 of Code.....143-144
Treasurers, tenant paying taxes to have credit out of rent, section 630 of Code 144

Undertakers, sections 87, 88 Tax Law..... 51-52

Veterinary Surgeons, section 118 (a) Tax Law..... 60
Venders of Medicines, Salves, Liniments, etc., sections 119, 120 Tax Law 60-61

Wills and Administrations, tax on, section 12 Tax Law..... 6
Whiskey, license to distil from grain, section 141 Tax Law..... 68
Wagons, for baggage, freight, etc.. section 134 Tax Law..... 64

Digitized by Google

Digitized by Google

Digitized by Google

Digitized by Google

Digitized by Google

Digitized by Google

Digitized by Google

Digitized by Google

Digitized by Google

Digitized by Google